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MEAT RETAILING

By

ARNOLD C. SCHUEREN

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FOREWORD

By Paul I. Aldrich

Editor, *The National Provisioner*

Retailing meat has been done largely "by guess", ever since America was first settled and farmers had more meat than they could use, selling their surplus to their less fortunate neighbors.

There has never been a text book for the retail meat industry — and perhaps no industry has needed one more.

Retailers have been puzzled to know how they could find their costs, how they should price their meats to know they are making a profit, what overhead meant and what was included in overhead, how to keep a simple set of books, the best practices in the industry, how to meet competition — and many other things that raise questions in the mind of every man really interested in his business.

"Meat Retailing" will give the reader all of this — and much more. So thoroughly has the author gone into the subject that a close study of the book should help every retailer to improve his business and increase his income. To the young man entering the industry the book is a necessity.

The author has enjoyed unusual training and experience, which have enabled him to present in simple language a volume of such inestimable value to the trade.

Entering a meat market as a clerk, Mr. Schueren worked up to the management of the store, learning every detail of retail meat selling and management.

Later he became associated with one of the oldest and most reliable butcher and packer supply houses in the United States, and rose to be its general sales manager. In this connection he studied operation and distribution in the meat industry from all angles. Later as the head of a specialty concern in the meat field he made a merchandising record which has established him as an authority in sales management and advertising.

This experience was supplemented by intensive studies made during visits to packing houses and retail markets in every country of

commercial importance in the world. His contact with retailers throughout the United States and Canada gave him a wide range of actual and accurate data for this close study he has made of the retail industry.

This, coupled with an innate knowledge and natural analytical ability, enables the author to present a mass of fundamental information valuable not only to every man in the business of meat retailing, but to every man in every branch of the meat industry.

PREFACE

In undertaking the task of writing a useful and practical book for the meat retailers and others engaged in the retail meat business, the author has been prompted by the great need for education in this field.

This need appears still greater when it is realized that there are approximately 120,000 meat markets in the United States. In addition, there are many thousands of meat cutters, clerks, apprentices and others, who are directly engaged in this great industry. Besides, there are the many thousands who indirectly rely upon the retail meat industry for their livelihood. It may be assumed, without any exaggeration, that there are at least hundreds of thousands of people directly or indirectly engaged in the important business of retail meat distribution.

Although the Bureau of Agricultural Economics of the United States Department of Agriculture has issued some especially good booklets on some phases of meat retailing, there has never been a complete treatise available on the modern meat business.

As this is the first book of its kind, the author could draw only to a very limited extent upon literature previously published on the retail meat industry. The data and information contained in "Meat Retailing" has been collected principally from market owners, supplemented from the author's own practical experience in the retail meat industry and his daily contact with meat retailers covering a period of over 20 years.

This task has been made very difficult due to lack of standardization in the industry, lack of standardization of products, the different methods and practices used in various sections of the country and the absence of any standards whatever in meat cutting.

Realizing that the old time butcher shop has passed away and that it is being transformed into the modern retail meat market, this book is not written as a guide for butchers or slaughterers. It is intended to be a guide for the modern retail meat business man. It deals, therefore, more with fundamentals and principles than with non-essential details.

The scope of the various phases of meat retailing is so large that every phase of it could not be fully covered in this volume. Certain subjects, such as the cutting of meats and the descriptions of practices in the industry would occupy so much space that it would require several volumes.

It is the author's hope that this book may bring about a better realization in the minds of meat retailers that the modern market owner is a "meat merchant" and that he is not merely conducting a "butcher shop." If this is only partly accomplished, and the retail meat business elevated to a higher plane, the author will feel well compensated for his efforts.

It is the author's hope that this volume will serve to bring home to the retailer such facts about his business as will enable him to ascertain the naked truth about business profits and thereby gain such knowledge as will prevent destructive competition and better the industry as a whole.

The author expresses his deep appreciation to the many retailers throughout the United States who have so cheerfully co-operated with practical information. Mr. Theodore R. Walker also deserves great credit for his assistance in working out the detailed meat charts, and in the general preparation of the book. The author also acknowledges the valuable co-operation and assistance of the Bureau of Agricultural Economics, United States Department of Agriculture, and of Mrs. S. K. Maddux, of the editorial staff of The National Provisioner, for the editing of the manuscript.

In an industry where so far no standards of any kind are applied, a great difference of opinion will naturally exist. For that reason errors will undoubtedly be discovered in this volume which has been written in the spare time during the life of a man very actively engaged in business.

May this first volume on the retail meat industry be an inspiration to others for more and better literature on this important industry.

ARNOLD C. SCHUEREN.

Chicago, Illinois,
February, 1927.

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MEAT RETAILING

PART I

THE RETAIL MEAT BUSINESS

CHAPTER I

FROM "BUTCHER" TO MEAT RETAILER

The practical meat retailer may not be interested in the historical facts about the retail meat business. There are, however, a great many features about the meat industry of general interest to the man engaged in the retail meat business. To trace the predecessor of our present retail meat merchant, the old time "butcher," we must go back to biblical history. It will be discovered that Adam in the Garden of Eden was perhaps the first real butcher in creation.

Man Always a Butcher

Man, in the primitive age, found it necessary to be a butcher. After providing shelter for his family, food had to be secured, and there is an abundance of evidence available proving that man in the primitive age was not a vegetarian, but a heavy meat eater. While in the early stages of civilization men hunted wild animals, history also shows that oxen, sheep, goats, and other domestic animals were being raised to supply meat for food.

The practice of slaughtering has come down through the ages to our present day, and there are still thousands and thousands of farms in the United States where the crude method of slaughtering for home consumption is still practiced. In other words, the majority of farmers do some butchering, but they do not function as meat retailers.

Abraham Lincoln, a Master Butcher

It should be a source of pride to every American meat retailer to know that America's most beloved president, Abraham Lincoln, won considerable fame as a butcher when he was a lad. In Carl Sandburg's book, "The Prairie Years of Abraham Lincoln," we read:

> "He lifted the slippery 200-pound hog, head down, holding the hind hocks up for others of the gang to hook, and

swung the animal clear off the ground. He learned where to stick a hog in the under side of the neck so as to bleed it to death, how to split it in two; and how to carve out the chops, the parts for sausage grinding, the hams, and cracklings.

"Farmers called him to butcher for them, at 31 cents a day—this when he was sixteen to seventeen years of age. He could knock a beef on the head, swing a maul and hit a cow between the eyes, skin the hides, halve and quarter it, carve out the tallow, steaks, kidneys and liver."

History proves that centuries ago, farmers supplied the towns with much of their meat. The ancient Roman Forum was partly built to serve as a market place where the city people could buy food. In European countries, there still exist market places where centuries ago meats and produce were sold by the farmers and which are serving as a public market for present day meat retailers.

When the modern meat retailer is compared with the old time butcher, it is evident that our present methods of meat retailing are really an evolution or an outgrowth of the old time "butcher" and so-called butcher shop.

What Is a Butcher?

Webster defines a "butcher" as: "One whose business is to slaughter animals for market; also one who dresses and deals in meat for food; originally a killer of he-goats for market."

To define our modern meat retailer as a "butcher" or his place of business as a "butcher shop" is a misnomer, as he does not perform the functions of a butcher.

But it is not so many years ago that in practically every city, town and hamlet one would find the butcher, the man who operated the butcher shop and had his own slaughter house. This butcher of the olden days was a skilled mechanic. He not only had to be an expert in judging livestock, but he really was a master butcher. He could slaughter, make sausage, bologna and lard; and he used up as much of the inedible by-products as he could find a market for. The old time butcher, however, was very seriously handicapped in utilizing all of the inedible by-products of the slaughtered animals. Except the hide, tallow, and blood for making blood pudding, much of the valuable by-product had to go to waste.

Wood Cut From a Tablet in the British Museum in London

Illustration No. 1

A ROMAN MARKET OF 2000 YEARS AGO

Functions of Old Time Butcher

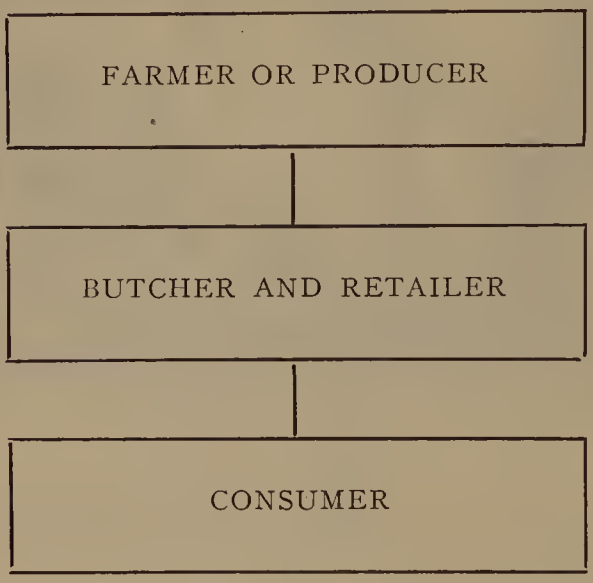
As livestock was comparatively cheap, and as proportionately very good prices were received for the dressed product, the butcher could well afford to throw away these by-products at that time. Comparing the butcher of the old days with the present day meat retailer, it is very evident that a great change in meat retailing has taken place. The efforts of the old time butcher were devoted to:

1. The locating and buying of livestock.
2. The slaughtering of livestock.
3. The manufacture of lard and sausage.
4. The selling of his products.

He bought the livestock, he slaughtered it, he manufactured lard and sausage, and he sold the finished products over the retail counter. From an economic standpoint, it was a most direct method of distributing the product.

In other words, the old time butcher performed practically all the functions of our present day retailer, meat packer, livestock buyer and commission man, who at that time were in existence only to a very limited extent.

CHART SHOWING THE OLD-TIME DISTRIBUTION METHOD IN THE MEAT INDUSTRY



Change from "Butcher" to "Retailer"

Generally speaking, a change from the butcher to the retail meat merchant began to make successful headway after the middle of the last century. This was not brought about by one particular reason, but rather by a combination of reasons. The principal one, however, was the constant progressive economic development of the United States in itself.

As the United States developed, and great numbers of immigrants poured into the country from Europe, hamlets soon became towns and towns became cities. Eventually the eastern butcher found it somewhat difficult to secure livestock in sufficient quantity from the farmers, who were gradually moving westward. As towns and cities increased in population, the butcher who had a slaughter house, usually in the rear of his store, was forced, for sanitary reasons, to stop slaughtering within the city limits. He was compelled to build an abattoir or slaughter house outside of the city limits, or stop slaughtering entirely and buy dressed meats from someone else.

With the constant increase in population and the rapid development of the United States, many of the old time butchers

outgrew their slaughter houses, and gradually established packing plants, which were destined to grow into our present enormous system of packing houses. Practically every successful American packing plant has made its humble start in the small slaughter house. Such well-known names as Armour, Swift, and others familiar in the industry today, have as their origin the humble butcher shop and slaughter house.

Westward Movement of Livestock Production

As the great Eastern industrial parts of the United States developed rapidly, the middle and western parts of the country offered large ranches and more land for cattle feeding and farming, and livestock raising gradually moved into the West and Far West. The great corn belt of the Middle West provided good feed and the opportunity for raising hogs, while the cattle ranches in the Far West provided more open grazing spaces.

About the middle of the last century, Cincinnati, Ohio, became known as the first large pork packing center of the United States. It was often referred to as "Porkopolis." Pork packing houses were also established throughout the corn belt country, and on the Ohio, Illinois and Mississippi rivers. It was not long thereafter that Chicago became the largest meat packing center in the world.

As new railroads were being built, transportation had become available to ship livestock from the western farms and ranches directly to the eastern markets.

The Refrigerator Car and Mechanical Refrigeration

However, about the year 1870, perhaps the most important factor in retail meat distribution made its appearance, namely, the refrigerator car. This had a great influence upon the change in distribution methods. The former butcher was now able to buy dressed meat direct from the large packing houses, provided he did not want to buy it from his local slaughterer or packer. The problem of meat distribution became more simplified.

The old time butcher, however, did not look with very much favor upon "western dressed" beef, and it is quite remarkable that even today, in certain eastern cities, some retailers are still prejudiced against western dressed beef. They point with pride to their signs reading that they sell only "city dressed" beef.

Table No. 1

SOME WHOLESALE MEAT PRICES OF 1892

Lard:	**Lard**
Western Steam (cash)	$ 6.50 @ 6.55
City Steam	6.00 @ 6.10
Refined Continent	6.90
South America	7.55
Stearine, lard	7.00 @ .07¼
Stearine, oleo	.05 13/16
Tallow	.04¾
	Dressed Beef
Steers, prime, dressed, per lb.	$ .07½@ .08
Steers, light to good, per lb.	.06 @ .07
Hinds, extra heavy, per lb.	.09½@ .10
Hinds, light to good, per lb.	.08 @ .09
Fores, heavy, per lb.	.06¼@ .06½
Fores, light, per lb.	.05 @ .06
Chucks, per lb.	.04½@ .05
Racks, per lb.	.07 @ .09
Rounds, per lb.	.06 @ .08
Heavy ribs, per lb.	.10½@ .11
Light ribs, per lb.	.08 @ .10
Loins, per lb.	.12 @ .13
Loins, short, per lb.	.14 @ .18
	Dressed Hogs
Were easy on the curb. Quoted at 6c for 200 lbs., 6⅜c for 180 lbs., 6⅛c for 160 lbs. and 6¼ for 140 lbs. 6½ to 6⅝c for pigs.	
Pork tenderloins, per lb.	$ .19 @ .20
	Dressed Sheep and Lambs
Spring lambs, per head	$ 3.00 @ 7.00
Spring lambs, live, per head	3.00 @ 7.00
Live yearlings, prime, per lb.	.07¼@ .07½
Live yearlings, fair to good, per lb.	.06 @ .07
Live sheep, good to prime, per lb.	.06¼@ .06¾
Live sheep, poor to fair, per lb.	.05 @ .06
	Beeves
Extra choice	$ 4.75 @ 5.00
Native steers, poor to prime, per 100 lbs.	3.45 @ 3.85
Selected haunches	5.40
Bulls and dry cows	1.60 @ 3.00
Milch cows, poor to choice, inc., calf	20.00 @50.00
	Calves
Live veal calves, prime, per lb.	$ .06 @ .06¼
Live veal calves, fair to good, per lb.	.05 @ .05¼
Live veal calves, common to medium	.03½@ .04½
Live veal buttermilks, per lb.	.03

—Courtesy of The National Provisioner

When the refrigerator car made its appearance, another valuable factor in meat distribution was being developed, namely, mechanical refrigeration. This enabled the large packing plants to market their products to greater advantage and it helped to equalize the great seasonal difference in supply and demand.

The Meat Packer Supplants the Butcher

Analyzing the present methods of meat retailing, one finds that the former butcher has practically disappeared. While there are still a number of retailers in the United States who slaughter some livestock for their retail markets, they do not play a very important part in our present day method of meat retailing. Retailers who still slaughter livestock for local consumption are usually found in states which are primarily cattle and sheep raising sections of the country, such as parts of Texas, Nevada, Montana, Wyoming and North and South Dakota.

While in the olden days, practicaliy every man who distributed meats over the retail counter was actually a butcher, there are today in the United States approximately 120,000 meat retailers but there are only about 1400 "butchers," the packing plants who now really perform the functions of butchering.

Former Butcher Now a Distributor

The tables have turned on the butcher. The skill formerly required in the butcher shop and slaughter house is not necessary for the modern retail meat merchant. These functions are now performed by the meat packer. The meat retailer's present function in our modern economic business structure is to distribute meats in the retail market at the lowest cost to the public and at a reasonable profit to himself.

While this evolution from "butcher" to meat retailer has been going on, it is not being realized by a great many of those engaged in the retail meat industry. Also the public in general has given little thought to the subject. Not infrequently, we hear housewives tell their children to go to the "butcher." Gradually and surely, however, this word "butcher" is dying out and disappearing. We more often hear housewives tell their children to go to the market or to the "meat market."

It is very evident to the student of modern retail meat distribution methods, that the old time butcher has practically ceased

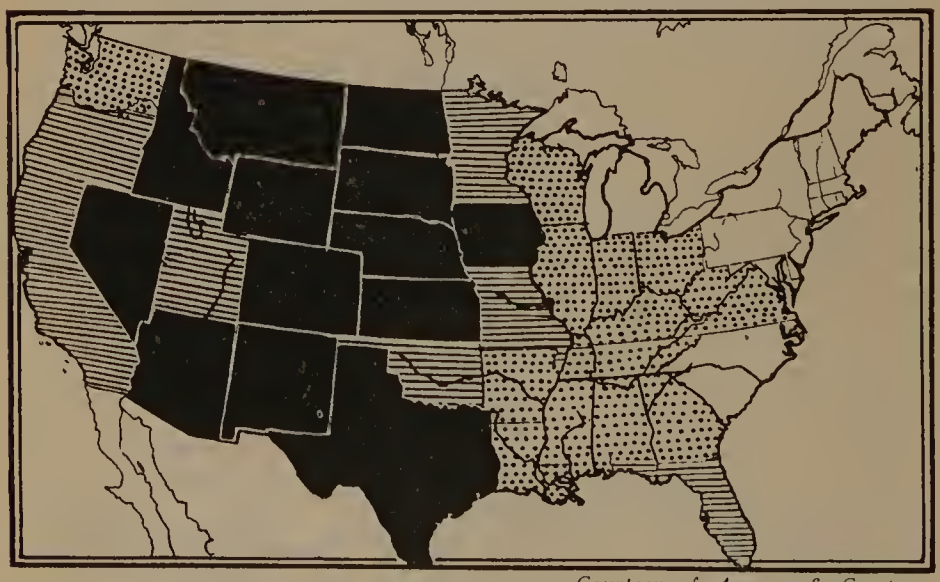
DISTRIBUTION OF HUMAN POPULATION IN THE UNITED STATES

Courtesy of Armour & Company

Illustration No. 2

This chart shows the distribution of human population in the United States. States shaded with black have over 100 inhabitants per square mile land; those shaded with lines, 40-100; those shaded with dots, 10-40; and those unshaded, less than 10. (1920 Census.)

BEEF CATTLE POPULATION IN THE UNITED STATES



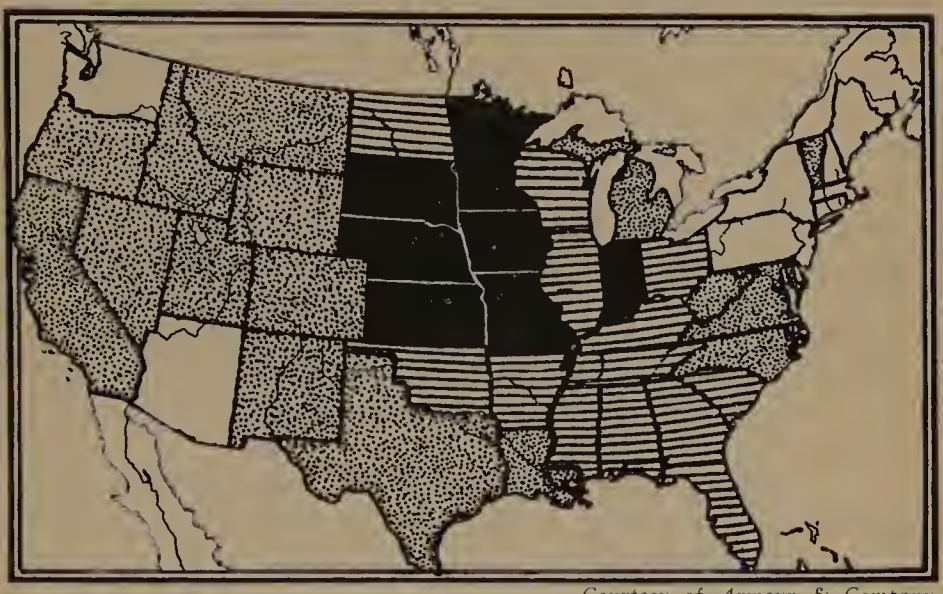
Courtesy of Armour & Company

Illustration No. 3

Per Capita Beef Cattle. States shaded with black have more than one head of beef cattle per capita population; those shaded with lines, from one-third to one; those dotted, from one-tenth to one-third; those unshaded less than one-tenth.

By comparing this chart with the one showing the distribution of human population it will be clearly noted that the states having the maximum per capita beef population are far away from the heavy consuming sections of the United States.

HOG POPULATION IN THE UNITED STATES



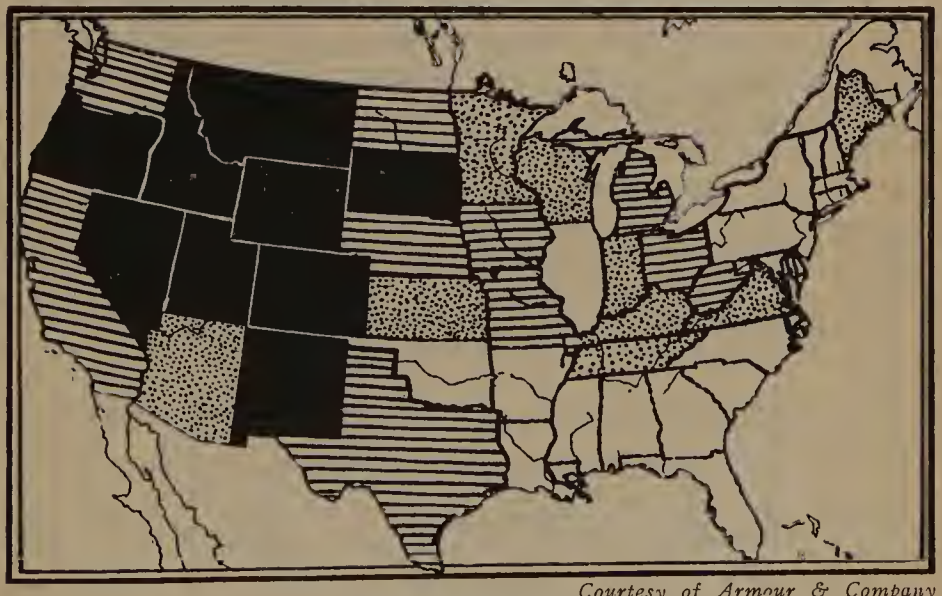
Courtesy of Armour & Company

Illustration No. 4

Per Capita Swine. States shaded with black have over eight-tenths head of swine per capita; those shaded with lines, have one-half to eight-tenths; those dotted, two-tenths to one-half; those unshaded less than two-tenths.

By comparing this chart with the one showing the distribution of human population, it will be clearly noted that the states, excepting Indiana, having the maximum per capita swine population are away from the heavy consuming sections of the United States.

SHEEP POPULATION IN THE UNITED STATES



Courtesy of Armour & Company

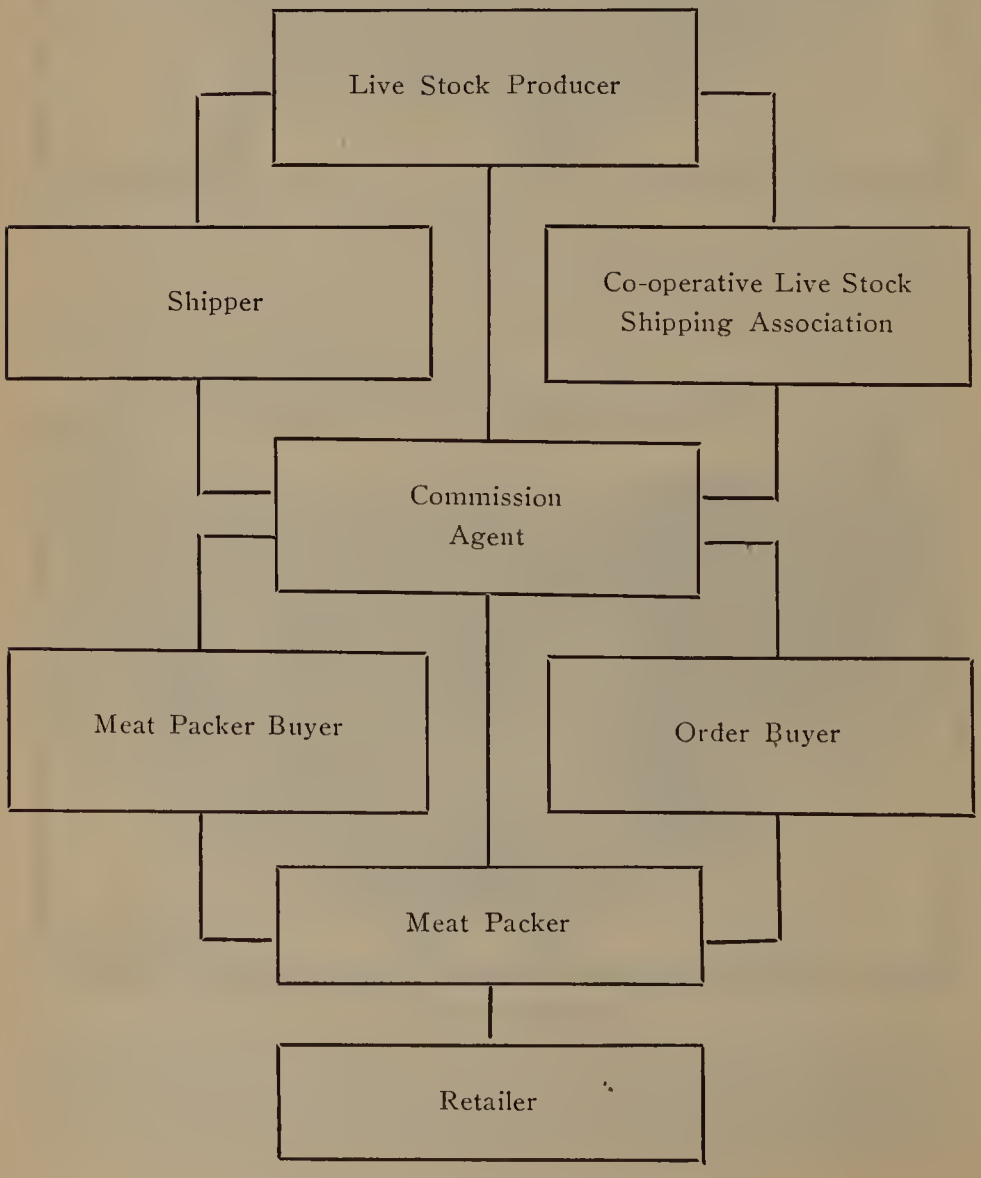
Illustration No. 5

Per Capita Sheep. States shaded with black have over one head of sheep per capita; those shaded with lines, three-tenths to one; those dotted one-tenth to three-tenths; those unshaded, less than one-tenth.

By comparing this chart with the one showing the distribution of human population, it will be clearly noted that the states having the maximum sheep population are far away from the heavy consuming sections of the United States.

to exist when he is considered in connection with our modern methods of meat retailing. The correct definition for the market man of today is "retail meat dealer" or "retail meat merchant." His prime object in business is to sell meats and sell them at a profit. That this fact is being realized, is evidenced in the recent change of name of the principal retail meat trade association in the United States from the "United Master Butchers Association" to "National Association of Retail Meat Dealers."

CHART SHOWING PRESENT DISTRIBUTION METHOD IN THE MEAT INDUSTRY



Local Slaughtering Warranted

In some localities, however, one still finds the local butcher who slaughters his own livestock, and who operates his own slaughter house in addition to his retail meat market. There are localities in the United States, which for economic reasons, make the establishment of an individual slaughter house a necessity. Such causes may be due to the fact that the meat market is a long distance away from car routes or a packing plant. It may be that there is an abundance of livestock in this certain locality, selling at low prices, therefore, making it advantageous for the local meat merchant to do his own slaughtering. Under such conditions, a local slaughter house is justified.

Local Slaughtering Not as Profitable

One finds also the local butcher who operates his own slaughter house where every advantage for wholesale distribution exists. Invariably this type of slaughterer and retailer claims that he can produce the dressed livestock which he slaughters at a lower cost than he could buy it from a packing house. Investigations prove, however, that such claims are usually not based upon actual facts, for the simple reason that this type of butcher and retailer seldom keeps accurate cost records, seldom includes overhead or even labor charges in his cost figures. Due to the absence of a correct accounting system, it is usually found that the slaughterer-retailer is most likely deceiving himself.

A butcher who slaughters on a small scale and retails the meat over the counter is usually not in a position to utilize the many valuable by-products, as they are converted in the modern packing plant. In addition, he has not the important advantages of large scale buying and production. Correct accounting methods prove the disadvantages of the small butcher-retailer, especially in the handling of beef.

In many small communities, local retailers still slaughter some small stock such as calves, lambs and sheep, and retail the meat over the market stands at public markets, at the same time selling and sell some surplus production to other retailers. The by-product losses in handling small stock are comparatively small when compared with the by-product losses on beef.

Municipal Slaughter Houses

Many retailers who have learned the butchering trade and

who pride themselves upon their skill, prefer to do their own killing, and one finds in various localities, principally in small cities, municipally owned slaughter houses, where the retailer either slaughters his own livestock or has it slaughtered for him.

Where the volume of such operations warrants it, by-product revenues are, of course, recovered. Practically all such municipally owned abattoirs operate under local or state inspection; this, however, cannot be said of all privately owned slaughter houses.

In certain localities where there is a comparatively large Jewish population which requires Kosher killed beef, such abattoirs really become a necessity, in order to supply that trade with fresh killed beef.

From a sanitary standpoint, the municipal slaughter house or abattoir under good, strict inspection has a decided advantage in wholesale distribution over a method, unfortunately so common in rural communities, namely, that of the farmers bringing in non-inspected dressed animals which they have slaughtered on their farms, and disposing of them to local meat retailers.

Co-operative Slaughter Houses

It is but natural that the butcher, who has spent years in learning his trade and who has become an expert at it, dislikes to give up slaughtering of his own products. For that reason, in certain cities, they combine into local associations with the object of operating their own packing plants or abattoirs.

Failures of Co-operative Packing Plants

About the beginning of this century, a very large project of this kind, a co-operative abattoir or packing plant owned by retailers, was started in New York City. But it did not meet with success and was later purchased by a large packing company. Practically all such co-operative enterprises have not met with success.

A great many co-operative packing plants were also promoted during the time of the World War. The majority of capital was raised by sale of stock to farmers, principally in rural communities. Three such co-operative packing plants had a total capitalization of over $22,000,000. None of these plants is operating today under co-operative management; but after failing were taken over by other packing firms.

The principal cause of failure of such plants was that, contrary to good business practice, they were started on a very large scale instead of gradually building from a moderate start.

Other causes were found in over-capitalization, inexperienced management, and lack of co-operation among the co-operative Board of Directors.

Photo by the Author

Illustration No. 6

MEAT MARKET IN THE NATIVE SECTION OF CALCUTTA, INDIA

A Successful Co-operative Abattoir

The only prominent co-operative butchers' abattoir which, from all reports, has met with success is the New Orleans Co-operative Abattoir, Inc., at New Orleans, Louisiana. This organization consisted originally of 315 local retailers, and today there are 175 of them actively engaged in slaughtering at the plant. A semi-annual dividend of 4 per cent on the capital stock is paid to the stockholders, which is an 8 per cent annual dividend to all stockholders, whether they are active or not.

The retailers who do their killing at the abattoir receive

a semi-annual refund on the amount of killing charges paid in by them during the current six months, equal to 15 per cent, and if the business justifies it, this abattoir sometimes pays 25 per cent. In other words, if a butcher pays in $1,000 for his killing charges, he receives a refund of $150. In 1920 this co-operative abattoir paid back over 35 per cent, and in this way has held the local butchers together, as the charges for killing, storing, etc., seem to be very reasonable.

Meat Packers as Retail Distributors

While in the olden days, the butcher and slaughterer was his own retail distributor, economists have at times advocated the advisability of going back to the simple line of meat distribution, that is, to have the packers retail meats. While this may sound like an economical method of distribution, it must not be overlooked that the functions of meat packing and meat retailing have become widely separated, and the packing industry, today, is in a class by itself.

Meat retailing has also become a distinct economic function, each line of effort requiring a high degree of specialization.

Since there is really no so-called middle man or jobber in the meat business as in most other lines of wholesale distribution, where products go from the manufacturer through a jobber or wholesale distributor, the meat packers either maintain their own branch houses or car routes, or distribute directly from their own plant, so that there is actually no middle man's profit to save.

Packing and Retailing Different Functions

For the average large packing plant to market its immense quantities of product in its own retail markets would require such a large number of markets that, although it is physically possible, it is quite impractical. There are, however, some small packers engaged in retail meat distribution. One meat packer in the northwestern part of the United States operates as many as 46 markets, used primarily as an outlet for his own products. In northwestern Canada, a large meat packer operates 92 meat markets, some of them of very large size.

Distributing methods, and livestock conditions, along with the other economic factors seem to make retailing advisable in these localities. Even if meats are distributed by a meat packer, he

has to perform the functions of retailing which, as pointed out, are very distinct today from meat packing practices.

Not Butchering, but Retailing Meats

The man engaged in the retail meat industry today, must realize first of all that to be a successful meat retailer, it does not require a thorough knowledge of butchering, but rather a realization of the fact that the retailer is primarily a retail distributor of meats—a business man engaged in the "retail meat business"—and that he is not merely conducting a "butcher shop."

CHAPTER II

IMPORTANCE OF THE RETAIL MEAT BUSINESS

There was a time when the old time butcher had reasons to be proud of his profession. He prided himself on his skill in dressing cattle, calves and other livestock. He took great pride in being an expert butcher with a thorough knowledge of all phases of the business.

While the old time butcher had reasons to be proud of his skill and ability, our present day modern meat merchant has equally justifiable reasons to be proud he is engaged in the retail meat business. Although the skill which was formerly required in the retail meat business has been practically eliminated, his reasons for pride in his profession must necessarily lie in his ability as a meat merchant and in the functions which he performs in our economic life.

Markets Doing Millions Annually

The average meat retailer and others engaged in the retail meat industry hardly realize into what immense proportions the business of meat retailing has developed. It is estimated that the average typical meat market is doing a business of from $30,000 to $50,000 per year. There are, however, retail meat firms in the United States that do an annual retail business in meats of over $20,000,000.

There are meat firms in the business today that operate as many as 700 retail meat markets. There are others that operate as high as 300 to 400 meat markets.

One of the units of a chain store company in New England does an annual business running into $3,000,000 to $4,000,000, consisting primarily of meats. There are many other individual markets doing an annual business of from $500,000 to $1,000,000 per year.

It is evident, therefore, that just as in other lines, meat retailing provides unusual opportunities for large scale business,

especially for those who realize that the modern retailer is principally a distributor of meats. The men responsible for the successful conduct of a business of such immense proportions have reasons to be justly proud of their success.

The Meat Retailer and the Farmer

The average retailer who sells his meats over the retail counter has also another reason to be justly proud, for he performs the final commercial step in the distribution of an American farm product. Practically all meats, poultry, butter and eggs which are sold over the retail counter are products raised on the American farm. Farming and agriculture are conceded to be the basic industries of the United States. Therefore, the

Illustration No. 7

INTERIOR VIEW OF A GERMAN MEAT MARKET OF ANTON STURM GEORGE BURCK,
Nachfolger, Hamburg

meat retailer forms a very important link in the distribution of the basic wealth of our country.

Outlet for Farm Products

According to Brookmire's Economic Service, the following cash farm income was estimated for the year 1924-1925:

Livestock		Animal Products	
Cattle	$1,044,000,000	Dairy	$1,440,000,000
Hogs	1,027,000,000	Poultry	590,000,000
Sheep	150,000,000	Wool	90,000,000
Horses, Mules	245,000,000	Miscellaneous	177,000,000
Total	$2,466,000,000	Total	$2,297,000,000
Crops Total	5,583,000,000	Grand Total	$10,335,000,000

According to these figures, a total of $2,221,000,000 cash farm income was received from the sale of cattle, hogs and sheep, which is not quite one-half of the total income received from crops. The above figures prove that the retail meat dealer as final distributor of the farmer's products forms a very important link in our economic life and as such the meat retailer has just reasons to be proud of his business of meat distribution.

Practically every industry makes certain claims as to its importance. From several angles, however, meat retailing must be classed as one of the most important and leading industries in the United States.

The meat packing industry is naturally a basic guide to the importance of the retail meat business. According to the census of manufactures of 1923, showing the relative importance of industries, the slaughtering and meat packing industries rank first in cost of materials which amount to $2,176,101,000. Furthermore, in the value of products, the meat packing industry ranks third with a total of $2,585,804,000.

Estimated Business Done in Retail Meat Industry

To determine the volume of business done in the retail meat industry and over the retail counter presents a difficult problem. Published figures on this subject can only be taken as a guide so that approximate totals can be arrived at. The table presented herewith, through the courtesy of the American Academy of Political and Social Science, shows the amount spent by the average American annually for thirty luxuries and necessities. These figures do not represent the total expenditures including housing, fuel, lighting and other large amounts. However, they

Table No. 2—RELATIVE IMPORTANCE OF INDUSTRIES

Census of Manufactures 1923.

INDUSTRY	Number of establishments	WAGE EARNERS		COST OF MATERIALS		VALUE OF PRODUCTS		VALUE ADDED BY MANUFACTURE	
		Average number	Rank	Amount (expressed in thousands)	Rank	Amount (expressed in thousands)	Rank	Amount (expressed in thousands)	Rank
All industries	196,309	8,778,156	.....	$34,705,698	.....	$60,555,998	.....	$25,850,300	....
Industries with products valued at $1,000,000,000 or over									
Motor vehicles (not including motorcycles)	351	241,356	7	2,147,463	2	3,163,328	1	1,015,865	4
Iron and steel, steel works and rolling mills	489	388,201	5	2,044,398	3	3,154,325	2	1,109,927	3
Slaughtering and meat packing, wholesale	1,397	132,792	16	2,176,010	1	2,585,804	3	409,794	16
Foundry and machine-shop products, not elsewhere classified	8,531	448,777	4	936,231	6	2,337,073	4	1,400,842	2
Printing and publishing	20,452	246,455	6	585,936	13	2,021,356	5	1,435,420	1
Cotton goods	1,375	471,503	3	1,147,372	5	1,901,126	6	753,754	7
Petroleum refining	382	66,717	29	1,425,053	4	1,793,700	7	368,647	17
Lumber and timber products, not elsewhere classified	9,393	495,932	1	573,064	17	1,494,462	8	921,398	5
Car and general construction and repairs, steam-railroad repair shops	1,801	488,505	2	599,377	12	1,433,680	9	834,303	6

indicate the type of articles enjoying the largest demand and serve as a basis for comparison.

Table No. 3

Luxuries		Necessities	
Luxurious Foods	$45.00	Men's Clothing	$55.00
Luxurious Service	28.00	Meats	41.00
Automobiles	21.00	Public Schools	10.00
Candy	11.00	Music	2.20
Perfumery	9.00	Shirts	1.85
Theatre	8.15	Books	1.10
Jewelry	5.00	Eggs	.90
Soft Drinks	4.15	Toys	.45
Soaps	3.75	Watches	.32
Cake	3.20	Mirrors	.30
Ice Cream	3.00	Dentifrice	.22
Diamonds	2.58	Artist's Work	.20
Patent Medicines	2.10	Pens	.18
Coffins	.65	Health Service	.11
Firearms	.57	Professors' Salaries	.08

According to this table, the average American spends more money for men's clothing than for such necessities as meats, which is no doubt a revelation to the student of economics.

Is Meat Bill $41.00 Yearly?

Is this figure of $41.00 spent annually for meat correct? It may be checked up by taking as another guide the tables showing the per capita meat consumption in the United States as furnished by the United States Department of Agriculture and released in February, 1927. According to these government statistics, the total meat and lard consumption for the year of 1926 was 156.3 lbs. per capita.

Multiplying this amount, 156.3, by the estimated population in the United States of 117,000,000, the figures prove that we consume 18,287,100,000 lbs. of meat and lard annually. The important question arises now as to what the average retail selling price is per lb. of meat. By taking as a guide the figures shown in the accompanying table, the average wholesale selling price of beef in four average large cities was 14.22 cents per lb. in 1925. As is clearly demonstrated in another part of this book, the retailer should add at least 80% to his original or PRIME cost in order to make a fair profit on his meat.

Table No. 4

AVERAGE WHOLESALE PRICES OF BEEF

Average wholesale selling prices per hundred lbs. of beef in four important cities for the pre-war year 1914, and for each of the past five fiscal years.

	1914	1921	1922	1923	1924	1925
New York	$12.24	$14.99	$13.69	$14.78	$15.08	$15.05
Philadelphia	12.33	14.81	13.32	14.39	14.59	14.30
Washington	12.19	15.06	13.31	14.26	14.72	14.90
Chicago	11.59	13.61	11.86	12.80	12.94	12.64
Average 4 cities	12.09	14.62	13.04	14.06	14.33	14.22

Courtesy Swift & Company Year Book

On this basis, the author added 80% to the average wholesale price of beef, which gives an arbitrary selling price of 25 cents per lb. Assuming a selling price of 25 cents per lb. for all meat sold, the result shows an expenditure of $39.07 per capita yearly for meats and lard.

Table No. 5

ESTIMATED AVERAGE RETAIL SELLING PRICES OF BEEF

Average estimated retail selling price of beef based upon wholesale figures, Swift & Company 1926 Year Book, plus 80% added to average wholesale selling price per 100 lbs. of beef

	1914	1921	1922	1923	1924	1925
New York	$22.03	$26.98	$24.72	$26.60	$28.74	$27.09
Philadelphia	22.19	26.85	23.97	25.90	26.37	25.87
Washington	21.94	27.10	23.95	25.66	26.49	26.82
Chicago	20.86	24.50	21.35	23.04	23.39	22.75
Average 4 cities	21.75	26.35	23.77	25.35	26.17	25.63

It will be noted that this figure is practically the same as the one furnished by the American Academy of Political and Social Science. While beef forms only about 40% of the total amount of meat consumed, the results indicate a very close relation between the two figures.

Retail Sales Near $5,000,000,000

Multiplying the estimated population of 117,000,000 people in the United States by $39.07, the estimated annual expenditure for meat, would give the figure of $4,571,190,000 worth of meat sold over the retail counter.

By comparing the above figures to the results of a govern-

ment survey, it will be noted that there is a comparatively small difference in the amount of money expended per capita for meats. The government survey reports that the average cost of the meat used per week in 2,479 American white homes was $3.49.

Photo by the Author

Illustration No. 8

A NATIVE MEAT MARKET IN CAIRO, EGYPT

For the poor class households of this group, the cost averaged $2.73. The middle class household's average of $3.13 was somewhat higher. The well-to-do class household averaged $3.50 and the average cost in the wealthy group of households was $5.03. The average number of persons in these city households was 4.6, making the average per capita charge for meat, on a yearly basis, $39.45. The average weekly cost in different foreign groups ranged from $2.16 for Italian families up to $3.96 for Russian families.

Estimates Conservative

That the figure of the 25 cents per lb. average is conservative can be estimated by the table furnished by the United States Bureau of Census, showing the average retail prices of steaks, roasts and pork chops, bacon and lard. The average price of these six items amounts to 35 cents per lb.

Table No. 6—RETAIL FOOD PRICES OF PRINCIPAL ARTICLES OF FOOD: ACTUAL AND RELATIVE

[Note:—Average of prices as reported by retail dealers as of the 15th of each month in 51 of the larger cities since the year 1920 and in a smaller number of cities for earlier years (39 in 1913). In computation of index numbers 1913=100.]

Year or month	Price	Index	Price	Index	Price	Index	Price	Index	Price	Index	Price	Index
	Sirloin steak		Round steak		Rib roast		Pork chops		Bacon		Lard	
	Per lb.		*Per lb.*		*Per lb.*		*Per lb.*		*Per lb.*		*Per lb.*	
1891–1895	.....	.....	$0.123	55	.....	.....	$0.112	53	$0.132	49	$0.100	63
1896–1900	.....	.....	.127	57	.....	.....	.111	53	.132	49	.091	58
1901–1905	.....	.....	.141	63	.....	.....	.137	65	.176	65	.116	73
1906–1910	$0.192	76	.159	71	$0.159	80	.167	80	.217	80	.136	86
1911–1915	.241	95	.213	96	.191	96	.201	96	.261	97	.150	95
1916–1920	.366	144	.338	152	.285	144	.356	170	.461	171	.290	184
1921–1925	.391	154	.337	151	.287	145	.331	158	.412	153	.190	120
1913	.254	100	.223	100	.198	100	.210	100	.270	100	.158	100
1916	.273	108	.245	110	.212	107	.227	108	.287	106	.175	111
1918	.389	153	.369	165	.307	155	.390	186	.529	196	.333	211
1919	.417	164	.389	174	.325	164	.423	201	.554	205	.369	234
1920	.437	172	.395	177	.332	168	.423	201	.523	194	.295	187
1921	.388	153	.344	154	.291	147	.349	166	.427	158	.180	114
1922	.374	147	.323	145	.276	139	.330	157	.398	147	.170	108
1923	.391	154	.335	150	.284	143	.304	145	.391	145	.177	112
1924	.396	156	.338	152	.288	146	.308	147	.377	140	.190	120
1925	.406	160	.347	156	.296	150	.366	174	.467	173	.233	148
March	.396	156	.336	151	.291	147	.374	178	.444	164	.231	146
June	.410	161	.352	158	.298	151	.362	172	.470	174	.229	145
September	.416	164	.356	160	.301	152	.404	192	.494	183	.240	152
December	.403	159	.344	154	.296	150	.357	170	.486	180	.226	143

United States Department of Commerce.

The foregoing figures, although estimated, do not fail to indicate the tremendous volume of business done over the retail meat counter, and they also show the great importance of the retail meat industry.

Another guide for estimating the volume of business done in the retail meat industry are the periodical statistics on meat production and consumption compiled and furnished by the Bureau of Agricultural Economics of the United States Department of Agriculture. As an illustration, the three-year average prices of various meats produced, reported in the statistical table for September, 1926, are as follows:

Beef Carcasses, good grade	at eastern markets	$16.00
Veal Carcasses, good grade	at eastern markets	17.40
Cattle, good steers	at Chicago	10.57
Veal Calves	at Chicago	9.70
Fresh Pork Loins, 10-15 lbs.	at eastern markets	18.96
Shoulders, skinned	at eastern markets	13.57
Picnics, 6-8 lbs.	at eastern markets	12.02
Butts, Boston style	at eastern markets	16.36
Bacon, breakfast	at eastern markets	24.36
Hams, smoked, 10-12 lbs.	at eastern markets	22.71
Lard, tierces	at eastern markets	14.57
Lamb Carcasses, good grade	at Chicago	14.24
Sheep, medium-choice	at Chicago	7.60
Lamb carcasses, good grade	at eastern markets	25.65
Mutton, good grade	at eastern markets	16.09

The average wholesale price on all the above products is a fraction of a cent below 16 cents per lb. By adding 50% to the PRIME cost, it would give a retail selling price of 24 cents per lb., average, but as this percentage is considered low on the majority of meat products, especially carcasses, a larger percentage must be added to bring the retailer 25 cents per lb., average.

In judging the amount of business done in the retail meat industry, it must also be taken into consideration that all the figures given above cover meat sales only and do not include poultry and fish, which are also handled extensively by the meat retailer.

Number of Persons in Retail Meat Industry

The United States Bureau of Census lists a total of over

1,328,275 retail dealers of all kinds in the United States. There are 122,105 butchers and meat dealers listed, which would indicate that approximately 10% of the total retailers in the United States are meat dealers. This number is only exceeded by grocery stores, which number 239,236. Since there are many grocery stores that also handle meats, a considerable percentage of these grocery stores could be classified as partial meat markets, which would bring the percentage up considerably.

The 122,105 persons engaged as butchers and meat retailers are divided into the following groups:

Male	120,940	Farm Born White	47,708
Female	1,165	Negro	3,009
Native White	71,122		

The government lists "butchers" which includes managers of stores in addition to the market owners. Therefore, according to government figures, there were during 1920 when this census was taken a total of over 122,000 meat market proprietors in existence.

According to lists compiled by business firms, there is a discrepancy between the government list and the lists furnished by firms in 1927. From all latest statistics available, the table No. 7 given herewith represents the number of meat markets in the United States. It must further be taken into consideration that there is a great number of grocery stores selling meats, which would increase this number considerably.

Accordingly, an industry which maintains 122,105 retail stores, and whose estimated sales of products originating on the American farm run over $4,571,190,000 yearly, can certainly lay claim to importance as a basic national, highly essential industry.

Supplying the Retailer

To supply the meat retailer with these products, over 1,400 meat packing plants operate in the United States. One of the large meat packing concerns employs as many as 4,000 salesmen, and it is estimated that there are over 15,000 meat salesmen constantly on the road to supply the demands of retailers and others with dressed meats. Four of the large meat packers, alone, operate a fleet of 17,809 refrigerator cars, while other packers maintain a fleet of refrigerator cars numbering many

Table No. 7

MEAT RETAILERS BY STATES

This table shows the number of meat markets in various states as compiled from all sources available, such as telephone books, credit reference books, etc.

Alabama	1630	Brooklyn, New York	2237
Arizona	322	North Carolina	911
Arkansas	1235	New Mexico	255
Colorado	1861	North Dakota	630
Connecticut	3480	Ohio	6502
Delaware	395	Oklahoma	2177
District of Columbia	501	Oregon	933
Florida	1942	Pennsylvania	5558
Georgia	1407	Philadelphia, Penna.	1701
Idaho	361	Pittsburgh, Penna.	987
Illinois	8060	South Carolina	539
Indiana	3251	South Dakota	581
Iowa	2926	Tennessee	1544
Kansas	2751	Maine	812
Kentucky	1764	Rhode Island	1131
Louisiana	1215	Texas	3141
California	4552	Utah	472
Maryland	1399	Vermont	391
Michigan	5093	Virginia	1438
Minnesota	2470	West Virginia	1040
Mississippi	705	Washington	1653
New Jersey	6300	Wisconsin	3310
Missouri	2699	Wyoming	269
Montana	698	Massachusetts	3427
Nebraska	1874	Alaska	13
Nevada	68	Hawaii	52
New Hampshire	420	Commissary Stores	2615
New York State	5782		
New York City	3273	Total	112,753

thousands. It requires over 20,000 refrigerator cars to supply the meat retailer.

Although our present day meat merchant may not be a skillful butcher and pride himself on his skill in dressing cattle, he certainly has enough reasons to be proud of being of importance in such an industry as that of supplying food to the American public.

Meat Consumption

Compiled and Commented on by the U. S. Department of Agriculture

The following tables show the annual trend of the production, exports, imports, and consumption of meat in the United States. The estimates are based on the federally inspected slaughter and begin with the calendar year 1907, as that was the first full year the Federal inspection was in operation on its present scale. The figures for meat production under Federal inspection since 1919 are as compiled and published by the Bureau of Agricultural Economics. Other classes of slaughter are estimated by use of average carcass weights and average dressing percentages derived from packers and stockyards data, census reports, etc. Spoilage of meat is allowed for only in respect to that which is condemned under the Federal inspection.

The slaughter each year is accurate so far as the number of animals slaughtered under U. S. inspection is concerned. Ratios are established for the remaining slaughter which are subject to changes due to more recent data from census and other sources. The annual ratios of cattle and calf slaughter are estimated by the method of Dr. McPhee, of the Animal Husbandry Division of this Bureau.

The slaughter and consumption totals in the meat tables are computed from a dressed-weight basis, the edible offal (liver, pluck, etc.) not being included. This exclusion is offset by the fact that the dressed carcasses contain inedible material in the form of bones and waste trimmings. Thus the figures represent approximately actual meat, and, as such, are comparable with similar data for other countries.

The foreign-trade figures are from reports of the Department of Commerce (exports) and Bureau of Animal Industry (imports). The exports are converted into dressed equivalent weights before deduction from the consumption totals.

Table No. 8—ANIMALS SLAUGHTERED

Number of animals slaughtered annually under Federal inspection, and estimated total number slaughtered (including farm) in United States.

Calendar year		Cattle	Calves	Sheep and Lambs	Goats	Swine
1907	U.S. Inspected	7,633,365	2,024,387	10,252,070	56,750	32,885,377
	Total	13,286,700	6,211,000	13,359,800	161,000	54,708,500
1908	U.S. Inspected	7,279,260	1,958,273	10,304,666	42,981	38,643,101
	Total	12,851,600	6,048,400	13,525,700	121,900	61,615,300
1909	U.S. Inspected	7,713,807	2,189,017	11,342,637	100,659	31,394,896
	Total (census)	13,611,422	6,515,976	14,724,699	285,553	53,219,568
1910	U.S. Inspected	7,807,600	2,238,287	11,408,020	100,379	26,013,783
	Total	13,540,600	6,552,600	14,797,000	284,800	47,075,600
1911	U.S. Inspected	7,619,096	2,183,543	14,020,446	38,892	34,132,955
	Total	12,958,100	6,264,500	18,056,800	110,300	56,646,100
1912	U.S. Inspected	7,252,578	2,277,954	14,979,254	72,894	33,052,727
	Total	11,979,000	6,348,000	19,247,300	206,800	55,564,200
1913	U.S. Inspected	6,978,361	1,902,414	14,405,759	75,655	34,198,585
	Total	11,477,600	5,284,500	18,520,200	214,600	57,046,400
1914	U.S. Inspected	6,756,737	1,696,962	14,229,342	175,906	32,531,841
	Total	11,004,500	4,661,400	18,289,800	499,000	55,500,700
1915	U.S. Inspected	7,153,395	1,818,702	12,211,765	153,346	38,381,228
	Total	10,822,100	4,639,500	15,755,500	435,000	62,017,300
1916	U.S. Inspected	8,310,458	2,367,403	11,941,366	198,909	43,083,703
	Total	12,026,700	5,773,900	15,407,500	564,300	67,613,000
1917	U.S. Inspected	10,350,152	3,142,721	9,344,994	165,660	33,909,704
	Total	13,723,900	7,030,700	12,148,700	470,000	56,900,800
1918	U.S. Inspected	11,828,549	3,456,393	10,319,877	137,725	41,214,250
	Total	15,750,400	7,513,900	13,359,300	390,100	64,796,200
1919	U.S. Inspected	10,091,084	3,969,027	12,691,116	87,381	41,811,830
	Total	14,838,200	8,445,000	16,317,400	247,500	65,190,300
1920	U.S. Inspected	8,608,691	4,058,370	10,982,180	42,477	38,018,684
	Total	13,885,000	8,455,400	14,179,500	120,500	61,899,900
1921	U.S. Inspected	7,608,280	3,807,568	13,004,904	12,133	38,982,355
	Total	12,271,300	7,770,600	16,710,000	34,400	62,957,000
1922	U.S. Inspected	8,677,807	4,181,569	10,928,941	20,633	43,113,629
	Total	13,148,200	8,363,100	14,112,000	58,400	68,105,500
1923	U.S. Inspected	9,162,516	4,500,323	11,528,550	26,607	53,333,708
	Total	13,882,600	8,824,200	14.862,400	75,400	79,843,400
1924	U.S. Inspected	9,593,075	4,935,030	11,990,831	32,585	52,872,634
	Total	14,399,700	9,466,300	15,441,000	92,300	79,630,800
1925	U.S. Inspected	9,853,039	5,352,561	12,000,994	39,004	43,042,867
	Total	14,706,000	10,099,200	15,453,900	110,500	68,294,300
1926	U.S. Inspected	10,180,146	5,152,589	12,960,878	32,299	40,636,208
	Total	14,971,000	9,542,000	16,689,300	91,300	65,779,000

Note:—U. S. inspection of horses at slaughter was commenced in September, 1919. The number inspected in 1926 was 45,651, and the average for the last three years was 26,170. A large part of this horse meat is exported.

Table No. 9—TOTAL MEAT CONSUMPTION

Estimated annual production, exports, imports, and consumption of all Meats (excluding Lard) in United States.

Calendar year	Slaughter (dressed weight)*			Exports	Imports (less re-exports)	Consumption**	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907.....	15,025	8,917	6,108	971	.....	13,905	159.1
1908.....	14,801	8,909	5,892	862	.....	13,791	154.9
1909.....	14,362	8,402	5,960	651	.....	13,585	149.8
1910.....	13,648	7,836	5,812	437	.....	13,121	142.2
1911.....	14,454	8,727	5,727	584	.....	13,777	147.1
1912.....	13,749	8,349	5,400	518	.....	13,128	138.1
1913.....	13,729	8,267	5,462	518	36	13,149	136.2
1914.....	13,299	8,101	5,198	491	307	13,004	132.7
1915.....	13,816	8,849	4,967	1,309	147	12,389	124.8
1916.....	14,626	9,677	4,949	1,314	40	12,865	127.7
1917.....	13,932	9,438	4,494	1,310	36	12,273	120.1
1918.....	16,405	11,319	5,086	2,428	131	13,472	130.1
1919.....	16,006	10,577	5,429	2,169	72	13,654	130.0
1920.....	15,511	9,689	5,822	1,089	116	14,557	136.8
1921.....	15,182	9,671	5,511	819	46	14,448	133.3
1922.....	16,295	10,539	5,756	775	49	15,247	138.8
1923.....	17,912	11,923	5,989	1,005	33	16,639	149.0
1924.....	17,867	11,837	6,030	777	34	17,012	149.6
1925.....	17,005	11,179	5,826	592	30	16,565	143.6
1926.....	17,245	11,354	5,891	465	59	16,726	142.8

*Includes small quantity of goat meat not given separately.
**Exports converted to dressed-weight equivalents before deduction. Adjustments made for quantities in storage annually from 1916.

The figures in the table are merely the addition of the totals in the succeeding tables, plus a small quantity of goat meat. The latter, however, furnishes on the average less than one-tenth of a lb. per capita of the total meat consumption.

The influence of the World War is seen in the above totals. The production of all meats in 1918, approximately 16½ billion lbs., was much greater than that of any year prior to that time. Consumption, on the other hand, was strikingly low during the whole war period, 1915 to 1918. It was lowest in 1917, the principal year of conservation for war purposes. The high record figures for both production and consumption in 1923 and 1924 are notable.

The figures show that about two-thirds of the total meat is federally inspected, and that in recent years over 6 billion lbs. were subject only to state or local inspection each year.

Table No. 10—BEEF CONSUMPTION

Estimated annual production, exports, imports, and consumption of Beef in the United States.

Calendar year	Slaughter (dressed-weight)			Exports	Imports (less re-exports)	Consumption*	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907.....	7,193	4,303	2,890	354	.....	6,780	77.5
1908.....	6,642	3,918	2,724	228	.....	6,367	71.5
1909.....	7,041	4,159	2,882	164	.....	6,835	75.4
1910.....	6,703	4,024	2,679	111	.....	6,561	71.1
1911.....	6,466	3,953	2,513	91	.....	6,342	67.7
1912.....	5,888	3,699	2,189	56	.....	5,807	61.1
1913.....	5,881	3,563	2,318	45	35	5,852	60.6
1914.....	5,606	3,568	2,038	93	253	5,722	58.4
1915.....	5,779	3,942	1,837	387	125	5,414	54.5
1916.....	6,075	4,319	1,756	285	23	5,639	56.0
1917.....	6,641	5,124	1,517	365	25	6,083	59.5
1918.....	7,279	5,597	1,682	711	125	6,522	63.0
1919.....	6,758	4,736	2,022	287	53	6,474	61.6
1920.....	6,713	4,365	2,348	155	43	6,713	63.1
1921.....	6,163	4,082	2,081	52	23	6,171	56.9
1922.....	6,706	4,569	2,137	46	32	6,643	60.4
1923.....	6,873	4,682	2,191	42	24	6,850	61.3
1924.....	7,065	4,825	2,240	40	21	6,993	61.5
1925.....	7,146	4,935	2,211	39	17	7,166	62.1
1926.....	7,458	5,223	2,235	38	41	7,429	63.4

*Exports converted to dressed-weight equivalents before deduction. Adjustments made for quantities in storage annually from 1916.

Since the passing of the big western ranges, cattle raising and beef production suffered a steady decline until the advent of the World War. Totals show the war greatly stimulated production until the end of 1918. Since that year there has been a falling off, although a sharp recovery is seen in recent years.

Exports of beef at one time formed a large and important branch of our foreign trade, but by 1913 they had largely disappeared and foreign beef began to come in. The exports were large from 1915 to 1918 solely because of the war needs and have since declined to less than pre-war figures.

Imports of meat previous to 1913 were so small that they were not enumerated separately in the reports. Imports of beef in 1914, however, were quite considerable. At this period the sources of cheap beef in the southern hemisphere, especially Argentina, had developed enormously and they had, in fact, supplanted the United States in the overseas trade with Europe.

Table No. 11—VEAL CONSUMPTION

Estimated annual production, imports, and consumption of Veal in the United States.

Calendar year	Slaughter (dressed-weight)			Exports	Imports (less re-exports)	Consumption	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907	644	209	435	.....	.....	644	7.4
1908	627	202	425	.....	.....	627	7.0
1909	683	229	454	.....	.....	683	7.5
1910	686	234	452	.....	.....	686	7.4
1911	656	228	428	.....	.....	656	7.0
1912	667	238	429	.....	.....	667	7.0
1913	487	175	312	.....	.....	487	5.0
1914	432	157	275	.....	5	437	4.4
1915	427	167	260	.....	1	428	4.3
1916	535	219	316	.....	1	536	5.3
1917	661	295	366	.....	1	662	6.5
1918	764	351	413	.....	1	765	7.4
1919	803	377	426	.....	5	808	7.7
1920	806	370	436	.....	8	814	7.6
1921	747	366	381	.....	4	751	7.0
1922	792	395	397	.....	5	797	7.3
1923	870	443	427	.....	2	872	7.8
1924	931	499	432	.....	4	935	8.2
1925	1,001	541	460	.....	3	1,004	8.7
1926	960	530	430	.....	4	964	8.2

The increase in veal slaughter since 1918 does not correspond with the cattle slaughter in the same period, which declined until 1922. It is accounted for partly by the droughty conditions in the West which prevailed at that time and induced heavy marketings of young stock during 1919. The relatively higher prices for calf products caused an increase in other years. The record production of over a billion lbs. occurred in 1925.

Country slaughter of veal is proportionately larger than for any other class of animals. The federally inspected slaughter of calves in 1909 was about one-third of the total slaughter, and since then it is estimated to have increased to more than one-half of the total.

The consumption of veal practically corresponds to the production, as the exports are too small to be recorded separately while the imports are insignificant.

Table No. 12—MUTTON AND LAMB CONSUMPTION

Estimated annual production, exports, imports, and consumption of Mutton and Lamb in the United States.

Calendar year	Slaughter (Dressed weight)			Exports	Imports (less re-exports)	Consumption*	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907.....	560	431	129	2	.....	558	6.4
1908.....	559	427	132	2	.....	557	6.3
1909.....	603	465	138	2	.....	601	6.6
1910.....	599	462	137	2	.....	596	6.4
1911.....	732	568	164	3	.....	729	7.8
1912.....	779	607	172	6	.....	773	8.1
1913.....	731	568	163	5	.....	725	7.5
1914.....	712	554	158	5	18	724	7.4
1915.....	622	481	141	9	14	622	6.3
1916.....	608	471	137	7	14	613	6.1
1917.....	473	363	110	4	6	473	4.6
1918.....	493	380	113	3	1	486	4.7
1919.....	603	469	134	4	7	607	5.8
1920.....	532	413	119	5	62	588	5.5
1921.....	626	493	133	8	18	639	5.9
1922.....	535	417	118	2	11	545	5.0
1923.....	571	446	125	3	6	576	5.2
1924.....	589	455	134	2	2	589	5.2
1925.....	599	467	132	4	2	597	5.2
1926.....	643	501	142	2	2	641	5.5

*Exports converted to dressed-weight equivalents before deduction. Adjustments made for quantities in storage annually from 1916.

The production and consumption of lamb and mutton in the United States is small considering the economic value of the sheep as a combined producer of meat and wool. There is known to be a prejudice against mutton in some parts of the country. On the other hand, for some time past the relative prices of the different meats at the principal markets have indicated that the supply of lamb and mutton is readily absorbed, and an increasing number of animals has been marketed in recent years.

In this connection may be mentioned the work of the Department, through the Animal Husbandry Division, which has for a long period conducted experiments with the object of developing a type of sheep capable of yielding a high quality, as well as quantity, of both meat and wool.

Normally there is very little foreign trade in mutton or lamb, but 1920 saw a new departure in heavy imports of New Zealand lamb carcasses. These were not readily marketed and a large proportion was reexported.

Table No. 13—PORK (EXCLUDING LARD)

Estimated annual production, exports, imports, and consumption of Pork in the United States.

Calendar year	Slaughter (dressed weight)			Exports	Imports (less re-exports)	Consumption*	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907.....	6,622	3,972	2,650	615	.....	5,917	67.7
1908.....	6,968	4,360	2,608	632	.....	6,235	70.0
1909.....	6,024	3,545	2,479	485	.....	5,455	60.1
1910.....	5,649	3,112	2,537	324	.....	5,267	57.1
1911.....	6,596	3,977	2,619	470	.....	6,046	64.5
1912.....	6,407	3,802	2,605	456	.....	5,873	61.8
1913.....	6,622	3,958	2,664	468	1	6,077	63.0
1914.....	6,530	3,815	2,715	393	31	6,102	62.3
1915.....	6,971	4,253	2,718	913	7	5,908	59.5
1916.....	7,386	4,660	2,726	1,022	2	6,055	60.1
1917.....	6,139	3,650	2,489	941	4	5,037	49.3
1918.....	7,854	4,987	2,867	1,714	4	5,684	54.8
1919.....	7,832	4,991	2,841	1,878	7	5,755	54.8
1920.....	7,455	4,539	2,916	929	3	6,437	60.5
1921.....	7,645	4,730	2,915	759	1	6,886	63.5
1922.....	8,260	5,157	3,103	727	1	7,260	66.1
1923.....	9,595	6,351	3,244	960	1	8,338	74.7
1924.....	9,279	6,057	3,222	735	7	8,492	74.7
1925.....	8,255	5,235	3,020	549	8	7,794	67.6
1926.....	8,181	5,099	3,082	425	12	7,689	65.7

*Exports converted to dressed-weight equivalents before deduction. Adjustments made for quantities in storage annually from 1916.

It is well known that the hog industry is subject to rather violent changes, due to the economic situation and the character of the corn crop in a given year. This is illustrated in the table, in which may be seen there are three years of low production, viz.: 1909, 1910 and 1917. The shortage in 1909 and 1910 was due chiefly to scarcity of corn, and that of 1917 is attributed to overmarketing, including breeding stock, in the preceding year, owing to the attraction of high war prices. The large production in 1918 evidences a remarkable recovery, which would have been impossible with any other class of livestock than the prolific and quick-maturing hog. Cheap and plentiful corn, with higher hog prices, greatly encouraged marketing in 1922 and resulted in the enormous productions of 1923 and 1924. The exports of pork fell off appreciably in 1921 and 1922, due in large measure to the international economic conditions which have affected the overseas trade since the World War.

Table No. 14—LARD CONSUMPTION

Estimated annual production, export, and consumption of Lard in the United States.

Calendar year	Production			Exports	Imports (less re-exports)	Consumption*	
	Total	Federally inspected	Other			Total	Per capita
	Million pounds	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Million pounds*	*Pounds*
1907	1,649	990	659	594	.....	1,055	12.1
1908	1,741	1,091	650	587	.....	1,154	12.9
1909	1,504	886	618	462	.....	1,042	11.5
1910	1,434	792	642	382	.....	1,052	11.4
1911	1,673	1,010	663	610	.....	1,063	11.3
1912	1,626	965	661	558	.....	1,068	11.2
1913	1,681	1,006	675	581	.....	1,100	11.4
1914	1,657	969	688	465	.....	1,192	12.2
1915	1,775	1,081	694	494	.....	1,281	12.9
1916	1,849	1,159	690	463	.....	1,368	13.6
1917	1,557	926	631	388	.....	1,195	11.7
1918	1,983	1,260	723	559	.....	1,374	13.3
1919	2,039	1,323	716	789	.....	1,292	12.3
1920	2,056	1,321	735	643	.....	1,416	13.3
1921	2,114	1,379	735	903	.....	1,223	11.3
1922	2,357	1,575	782	799	.....	1,558	14.2
1923	2,783	1,971	812	1,075	.....	1,707	15.3
1924	2,746	1,923	923	985	.....	1,749	15.4
1925	2,223	1,452	771	719	.....	1,522	13.2
1926	2,324	1,513	811	733	.....	1,584	13.5

*Adjustments are made for quantities in storage annually from 1916.

The production of lard does not necessarily follow that of other pork products in relation to the number of hogs slaughtered. Certain conditions as the plentifulness and cheapness of corn, determine whether the farmer shall market his hogs in fat or lean condition, and other economic factors determine whether the packer shall produce more or less lard than usual in the slaughtering process.

In proportion to production, the exports of lard form by far the largest single export item derived from farm animals. In fact, the American lard hog has never had a competitor in the world's markets. It is, nevertheless, rather surprising to note that the lard exports of 1911 to 1913 were larger even than those of the war period, from 1915 to 1918. This is explained by the fact that the Central Powers, Germany especially, as well as other Continental European countries, were large consumers of our lard and the loss of that trade affected the totals until 1919. The lard exports in 1921 and 1922 were quite large despite adverse conditions of foreign exchange, while the total for 1923 for the first time in history exceeded a billion pounds.

Table No. 15—SUMMARY OF PER CAPITA CONSUMPTION OF DRESSED MEAT AND LARD IN THE UNITED STATES

Product	1907	1908	1909	1910	1911	1912
	Pounds	*Pounds*	*Pounds*	*Pounds*	*Pounds*	*Pounds*
Beef	77.5	71.5	75.4	71.1	67.7	61.1
Veal	7.4	7.0	7.5	7.4	7.0	7.0
Mutton and lamb	6.4	6.3	6.6	6.4	7.8	8.1
Pork (ex. lard)	67.7	70.0	60.1	57.1	64.5	61.8
Goat	0.1	0.1	0.2	0.2	0.1	0.1
Total meat	159.1	154.9	149.8	142.2	147.1	138.1
Lard	12.1	12.9	11.5	11.4	11.3	11.2
Total meat and lard.	171.2	167.8	161.3	153.6	158.4	149.3

Product	1913	1914	1915	1916	1917	1918
Beef	60.6	58.4	54.5	56.0	59.5	63.0
Veal	5.0	4.4	4.3	5.3	6.5	7.4
Mutton and lamb	7.5	7.4	6.3	6.1	4.6	4.7
Pork (ex. lard)	63.0	62.3	59.5	60.1	49.3	54.8
Goat	0.1	0.2	0.2	0.2	0.2	0.2
Total meat	136.2	132.7	124.8	127.7	120.1	130.1
Lard	11.4	12.2	12.9	13.6	11.7	13.3
Total meat and lard.	147.6	144.9	137.7	141.3	131.8	143.4

Product	1919	1920	1921	1922	1923	1924
Beef	61.6	63.1	56.9	60.4	61.3	61.5
Veal	7.7	7.6	7.0	7.3	7.8	8.2
Mutton and lamb	5.8	5.5	5.9	5.0	5.2	5.2
Pork (ex. lard)	54.8	60.5	63.5	66.1	74.7	74.7
Goat	0.1	0.1	0.1	....	....	....
Total meat	130.0	136.8	133.3	138.8	149.0	149.6
Lard	12.3	13.3	11.3	14.2	15.3	15.4
Total meat and lard.	142.3	150.1	144.6	153.0	164.3	165.0

Product	1925	1926
Beef	62.1	63.4
Veal	8.7	8.2
Mutton and lamb	5.2	5.5
Pork (ex. lard)	67.6	65.7
Goat	....	....
Total meat	143.6	142.8
Lard	13.2	13.5
Total meat and lard.	156.8	156.3

Table No. 16—PER CAPITA CONSUMPTION OF MEAT (IN POUNDS) IN SPECIFIED COUNTRIES

Country	Total Meat	Beef and Veal	Mutton and Lamb	Pork	Other Meat
Argentina	281	240	28	13	.....
Australia (1902)	262.6	.....	.....	.....	.....
New Zealand (1902)	212.5	.....	.....	.....	.....
United States (avg. 1920-24)	151.9	68.7	5.4	77.8	.....
Canada (1922)	165.4	76.2	10.2	79	.....
Cuba (1906)	124	.....	.....	.....	.....
United Kingdom (avg. 1919-21)	120.4	64.6	25.8	30	.....
Germany (average 1904-13)	115	41.5	2.2	69.4	1.9
France (1904)	80	43	9	27	1
Denmark (1902)	76	.....	.....	.....	.....
Switzerland (1899)	75	.....	.....	.....	.....
Belgium (1902)	70	.....	.....	.....	.....
Netherlands (1902)	70	.....	.....	.....	.....
Greece (1899)	68	.....	.....	.....	.....
Austria-Hungary (1890)	64	.....	.....	.....	.....
Norway (1902)	62	.....	.....	.....	.....
Sweden (1902)	62	.....	.....	.....	.....
Poland (1899)	62	.....	.....	.....	.....
Russia (1899)	50	.....	.....	.....	.....
Spain (1899)	49	.....	.....	.....	.....
Italy (1901)	46	.....	.....	.....	.....

The United States Department of Agriculture in folder No. 41 has also established some very interesting meat consumption data in various other countries, which is quoted as follows:

Per Capita Consumption in Various Countries

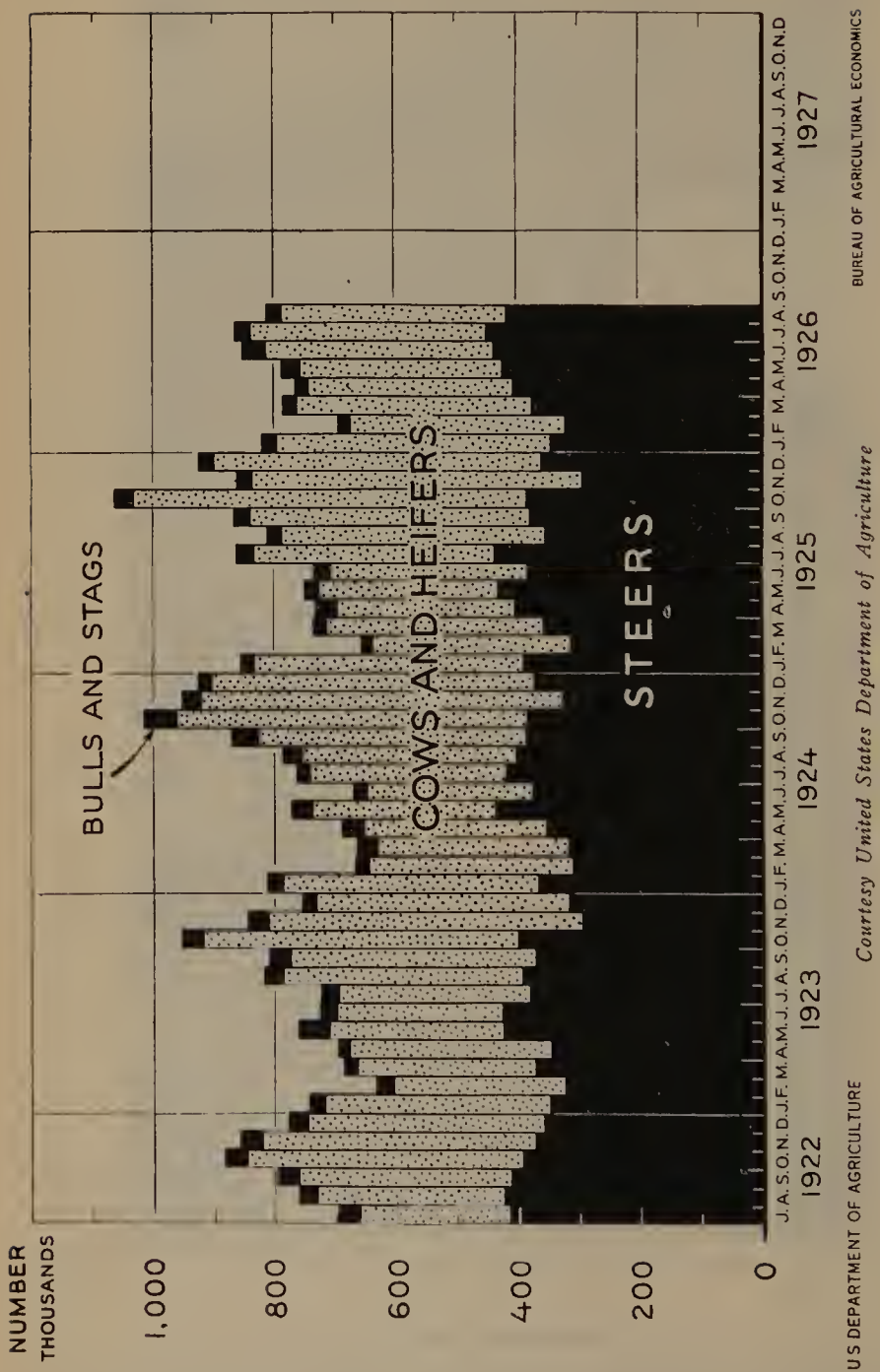
"For comparisons with the United States totals table 12 is given showing meat consumption in such other countries as there are estimates available for. Very little recent data of this kind have been published, however, because of the unsettled conditions following the war. The figures in most cases cover prewar consumption in the various countries. Meat-consumption data for Great Britain and Germany have been published frequently and the figures in the table are averages for a series of years. The estimates for most countries are as published in Report 109, United States Department of Agriculture, Meat Situation in the United States, issued in 1916.

It will be noted there are three countries only which have a consumption per head of the population greater than the United States, and in every case these are countries of sparse population and large surpluses of cattle and sheep. Argentina, Australia,

Photo by the Author

Illustration No. 9

EXTERIOR VIEW OF A TYPICAL CHINESE MARKET IN HONGKONG, CHINA



Courtesy United States Department of Agriculture

Illustration No. 10

CHART SHOWING THE NUMBER OF STEERS, COWS AND HEIFERS, BULLS AND STAGS SLAUGHTERED IN THE UNITED STATES UNDER FEDERAL INSPECTION

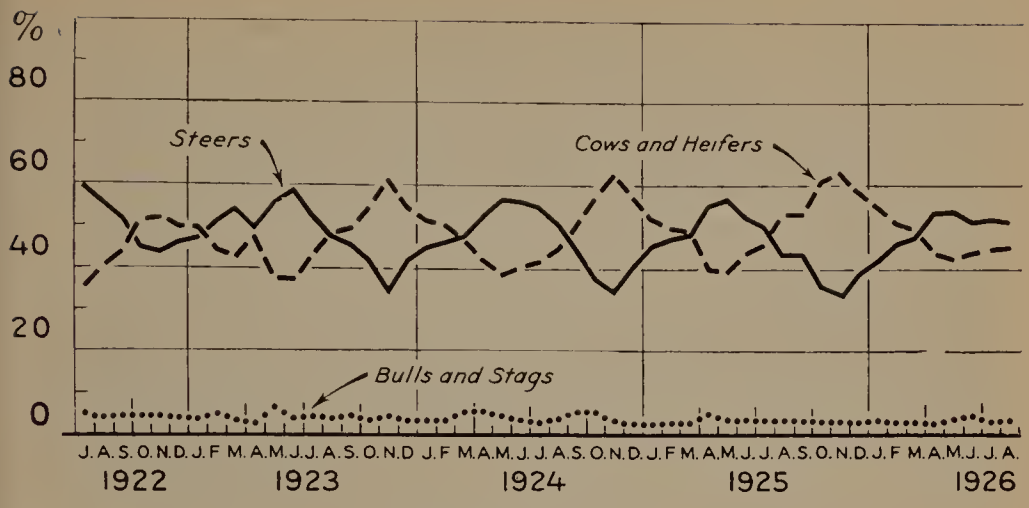

%
80
60
40
20
0
Steers
Cows and Heifers
Bulls and Stags
J. A. S. O. N. D. J. F M. A. M. J. J. A. S. O. N. D J. F M. A. M. J. J. A. S. O. N. D. J. F M. A. M. J. J. A. S. O. N. D. J. F M. A. M. J. J. A.
1922
1923
1924
1925
1926

Illustration No. 11

CHART SHOWING PERCENTAGE OF STEERS, COWS AND HEIFERS, BULLS AND STAGS SLAUGHTERED IN THE UNITED STATES UNDER FEDERAL INSPECTION

and New Zealand are now the great sources of the world's surplus of beef and mutton. Consequently in such countries these products are abundant, and cheap, to say nothing of the probable waste in their use, which would add further to the quantity reported for home consumption.

The estimate for Argentina appeared in an article in the official monthly bulletin of the Argentine Department of Agriculture for March, 1914. As it is the highest meat-consuming country in the list, a brief outline of the method of making the estimate may be of interest.

The total cattle and sheep slaughtered were first ascertained by taking the number of hides and skins reported during the year to be used in the country and exported. After certain deductions and allowances for meat exports, dead animals, etc., it is calculated that 4,292,841 head of cattle (including 25 per cent of calves), were consumed in Argentina. An average weight of 225 kilograms (496 lbs.), is allowed for these animals, which, divided by an assumed population of 8,000,000 gives the per capita consumption of beef and and veal as 121 kilograms (266½ lbs.). A similar calculation with sheep makes the per capita of mutton 12 kilograms (26½ lbs.). The author then quotes the per capita consumption of beef, mutton and pork at the capital (Buenos Aires), previously ascertained, and these totals are adopted as

the estimate for the whole of Argentina, although it may be noted that the figure for beef is 26½ lbs. less than the one first calculated. It may be stated also that published statistics show the per capita consumption in large cities to be in general considerably greater than for a whole country, which would indicate that the figures for Argentina are probably higher than is actually the case.

In six of the countries in the table the data includes the proportion consumed of each kind of meat. These figures indicate that (1) the people of Argentina consume the most beef; (2) the British meat dietary has the closest balance of beef, mutton and pork and by far the largest proportion of mutton; and (3) the Germans are, proportionately the largest pork consumers, although more pork products are consumed per head in both Canada and the United States.

CHAPTER III

ADVANTAGES AND DISADVANTAGES OF THE RETAIL MEAT BUSINESS

It seems to be human nature that the average business man will always speak of the disadvantages of his particular profession or business. Seldom, if ever, are the obvious advantages pointed out. Comparing the retail meat business with practically all other lines, quite a number of advantages can be readily discovered, which are lacking in other industries. These advantages can be classified as follows:

1. The fast turn-over of merchandise.
2. The comparatively small investment required.
3. The fast turn-over of capital investment.
4. The easy control of the business.
5. The absence of styles or seasons.

Fast Turn-over of Merchandise

To attain a fast turn-over of merchandise is the ambition and desire of every modern merchant. There is practically no other merchant who turns his stock as fast as the retail meat dealer, because, on account of the perishable nature of the products handled, the fast turn-over becomes a necessity.

Table No. 17 affords an opportunity to compare the turn-over in the retail meat business with retailers in other lines. According to these figures the meat retailer will be on the top of the list with an estimated average turn-over of about 80 times per year. The retail grocer, for instance, has a turn-over of 10 times per year, which means that the grocer doing an annual business of $50,000 has a stock investment of $5,000. The leather goods store doing a business of $100,000 annually requires a stock investment of $33,000, whereas, the meat retailer doing a business of $50,000 can do this amount of business yearly with a stock investment of from $500 to $1,000.

Fast turn-over is one of the most important factors in business today. The retailer who turns his stock the greatest number of times gets the maximum returns on his stock investment.

Table No. 17

STOCK TURNS IN RETAIL BUSINESS
AVERAGE NUMBER PER YEAR

Kind of Business	Stock-turns Per Year
Tobacco (Chain)	50.0
Grocery (Chain)	40.0
Drugs (Chain)	12.0
Candy	10.0
Grocery	10.0
Clothing (Women's)	6.0
Hats (Men's and Boys')	6.0
Auto Tires and Accessories	5.7
Specialty Stores	5.0
Tobacco (Individual)	5.0
Department Stores—A	4.4
Men's Wear	4.0
Paint	4.0
Department Stores—B	3.8
Haberdashery	3.6
Department Stores—C	3.2
Books	3.0
Dry Goods	3.0
Electrical Goods	3.0
Furniture	3.0
Leather Goods	3.0
Department Stores—D	2.8
General Merchandise	2.8
Stationery	2.8
China	2.5
Department Stores—E	2.4
Drugs (Individual)	2.3
Hardware	2.3
Clothing (Men's)	2.2
Department Stores—F	2.0
Shoes	1.6
Jewelry	0.9

A—Sales over $10,000,000. B—Sales $4,000,000-$10,000,000.
C—Sales $1,000,000-$4,000,000. D—Sales $500,000-$1,000,000.
E—Sales $250,000-$499,999.
F—Sales under $250,000.

Turn-over in Meat Markets

In an investigation made by the Bureau of Business Research, Northwestern University School of Commerce, it was found that

the most common rates of turn-over in meat markets in three large cities are:

Chicago ....once every 3.7 to 5.3 days (average, 81 times yearly).
Cleveland once every 3.2 to 4.4 days (average, 96 times yearly).
New York once every 4.0 to 5.5 days (average, 77 times yearly).

This investigation also classified stores according to size alone, and the most common rates in the three cities combined were:

In one-man store.....once every 3.7 to 5.3 days (average, 81 times yearly).
In two-man store.....once every 3.2 to 4.4 days (average, 96 times yearly).
In three-man store.....once every 2.7 to 3.4 days (average, 104 times yearly).
In four-man or larger store.....once every 2.7 to 3.4 days (average, 104 times yearly).

In the different sized shops, the middle 50% of the turns are made as follows:

In one-man store.....once every 3.5 to 5.7 days (average, 79 times yearly).
In two-man store.....once every 2.4 to 4.8 days (average, 93 times yearly).
In three-man stores.....once every 2.2 to 3.5 days (average, 117 times yearly).

The above figures are the results of an investigation made in three very large cities where the retailer has every advantage for buying and immediate delivery. These figures do not, of course, indicate the general average of the meat retailer throughout the United States.

Retarding Turn-over

The fast turn-over will be cut down considerably where the merchant is being supplied once weekly by car route delivery. The retailer who operates under such conditions turns his stock about once per week or 52 times per year. He therefore, has not the advantages of the city merchant who can be served by local meat packers or branch houses.

While fresh meats, such as veal, beef and pork require a fast turn-over to prevent spoilage, there are also many items sold in the meat market which will retard fast turn-over, such as smoked hams, shoulders, bacon, smoked tongues, summer sausage, dried beef, and canned goods. While large quantity buying usually

enables the retailer to buy at a slightly lower price, it is advisable for the retailer always to take into consideration the loss on shrinkage and evaporation which may offset this advantage when applied to such products which have a tendency to shrink and evaporate.

Shrinkage an Important Factor

As a typical example, the retailer buys a 15 lb. ham at 32 cents per lb., or at a total cost price of $4.80. By shading the wholesale price one-half cent per lb., he is induced to buy a large quantity which he feels will stay in the market for a week or possibly two weeks or longer. In that case the ham at 31½ cents per lb., has cost the retailer $4.73. As the ham is bound to shrink approximately one-half ounce or more per day, it is assumed that he loses only eight ounces during a ten day hanging period. While he saved on the original purchase price, he is losing 16 cents on shrinkage or really a total of eight cents on the ham.

In such cases, the shading in price of one-half cent per lb. is really a disadvantage to the retailer and at the same time it has a tendency to retard fast turn-over. On fresh meats which are turned fast, the fraction of a cent discount will usually offset the disadvantage of a slower turn-over. The principal losses are usually due to the shrinkage on products which are kept on hand too long.

Slow Sellers Retard Turn-over

Since many retailers handle some canned goods, which are not always fast sellers, the turn-over of such products should be watched very carefully as such slow-moving articles will cut down the entire turn-over of the business considerably. This can best be seen by the following examples: A retailer has a meat sales of approximately $1,000 per week or a total turn-over of 52 times per year. He also adds $1,000 worth of groceries and canned goods, which, however, he turns 12 times per year. While his turn-over on meats is 52 times per year and on groceries only 12 times per year, he has a theoretical turn-over of 52 plus 12 or 64 times per year total. Dividing 64 into the two it gives him an average turn-over of only 32 times yearly with the additional canned goods.

Comparatively Small Investment Required

Again comparing the retail meat business with other lines, it has the advantages of requiring a comparatively small initial capital investment. It is comparatively easy, and usually entirely too easy for anyone to start in the retail meat business. As fixtures can be bought on the installment plan, it is nothing unusual to have men enter the retail meat business with a capital of less than $1,000.

This of course is a decided advantage to the ambitious individual, who knows his business well, but there is also a great disadvantage to the industry as a whole, as it attracts men to the retail meat business who have no knowledge of it, whatever, and who are entirely ignorant of the intricate details which the meat retailer must know, such as knowledge of products, figuring of cost and selling pricces and modern business methods.

While this is a disadvantage from one angle, the fact remains, however, that it requires comparatively a very small capital to start in the retail meat business. The dry-goods merchant, the hardware store, the drug store, and practically all other retail lines require thousands of dollars of stock to start off in business. For this they need considerable capital, even though credit is granted to them.

If a young man anxious to go into the retail meat business is able to secure a fair credit, he has the advantage of turning his products so fast that he can make his installment payments on fixtures by using as working capital the credit extended to him by the meat packer. The small investment required, coupled with the fast turn-over, is a decided advantage rarely found in any other line of business.

Fast Turn-over of Capital Investment

Dividends which are paid by corporations or companies are declared out of earnings or profits. Where there is a company having a capital stock of $100,000, which usually represents the investment in the business, and this company earns a profit of $10,000, it is said to be earning 10%. While the great majority of meat markets are not companies and usually not incorporated, it would be a great advantage if the average retailer would consider his individual business a company so as to realize the fast turn-over of capital investment and also to realize the amount

of money earned on his investment.

The retailer would quickly realize that from the standpoint of return on the investment, he is exceptionally fortunate when compared to the man in practically any other business.

The neighborhood market, which is typical of the great majority of meat markets in the United States, usually does a business of from $30,000 to $60,000 per year. Such a market generally represents an investment of from $2,000 to $4,000 in fixtures and other equipment. Considering a capital investment at $3,000 in the market, and estimating that the retailer does a business of $40,000 per year, with a net profit of 5% on sales, he will have a total net profit of $2,000 on a capital investment of $3,000, or a return of over 66% on his investment.

The item of capital investment in a market is very carefully watched by the modern meat chain stores. They set a very good example of bringing home to the meat retailer, the important factor of capital investment as it relates to the modern meat business. One finds, for instance, that the average chain store does not, as a rule, use very elaborate fixtures. The investment in many chain store markets which do a business of from $1,000 to $1,500 per week, will average about $2,500.

Comparing Meat Market to Securities

It is the ambition of every business man to get the maximum returns from the minimum investment. When the retailer buys bonds, stocks, or real estate, he expects a fair return on his investment. If he invests $10,000 in 6% securities, he will get $600 per year on his investment. The more money he invests in this manner, the more he will receive. This principle, however, does not often apply to capital investments in the retail meat business. The meat market doing a business of $1,000 per week with an investment of $2,500 gets a much larger return from the investment than the owner of a market who does a business of $1,000 per week and who has a capital investment of $6,000 tied up in his market.

Examples of Investment Return

The following examples show some typical comparisons to illustrate this business principle. It is assumed that the meat retailer does a business of $1,000 per week.

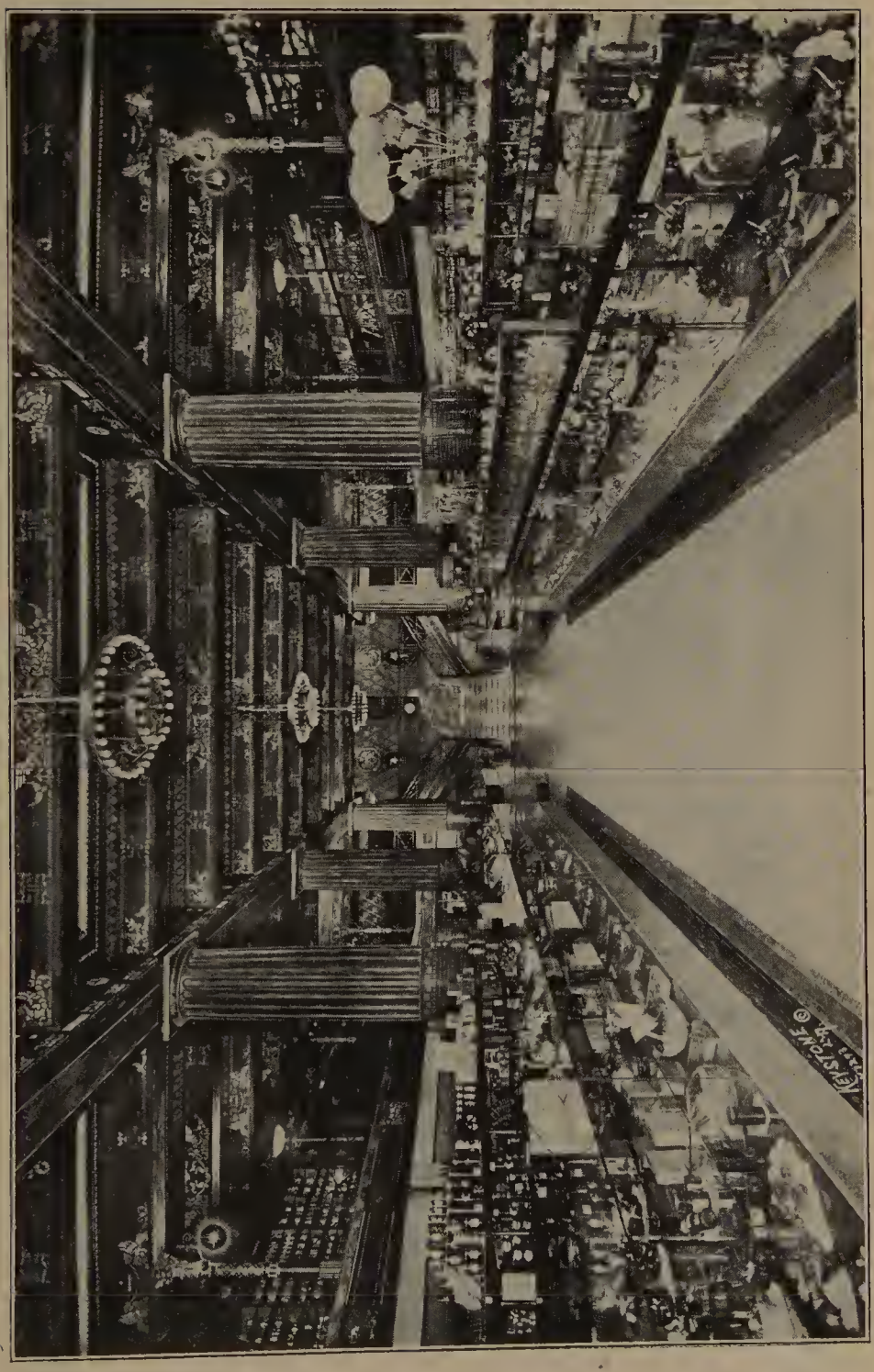


Illustration No. 12
YOUNG'S MARKET, LOS ANGELES, CALIFORNIA, CONSIDERED THE WORLD'S FINEST FOOD MARKET

Capital invested in market	$ 3,000
Sales	52,000
5% net profit on sales	2,600
Earned on investment	66%

By comparing the above to another market doing the same volume of business but with a double investment, the following results are obtained:

Capital invested in market	$ 6,000
Sales	52,000
5% profit on sales	2,600
Earned on investment	45%

It will be noted that by doubling the investment in the market, there is only a return of 45% on the capital investment or 21% less than in the market where the investment was only $3,000.

To illustrate a more extreme case, the following table is given:

Capital invested in market	$ 9,000
Sales	52,000
5% profit on sales	2,600
Earned on investment	28%

The increase in capital invested in this market results in only 28% on the investment, but it illustrates the importance of watching the capital investment, in order to get the maximum return from the money put into the business.

The business man figures that money invested must earn something for him. Every dollar put into fixed assets or into capital investment should be made to yield the maximum returns. As a retailer invests more money in his market, he must expect a certain increased return from the investment. If the retailer did not invest the money in a market, probably he would have invested it in securities or mortgages which would give him a certain yield on his investment in the form of interest.

A Million Dollar Investment

There are, of course, meat markets in the United States which are very elaborately equipped. To one not familiar with the circumstances such markets may seem to violate the principle which was just illustrated. In Los Angeles, California, what is believed to be the finest food establishment in the world is located. This market and building is reputed to have cost $1,000,000. On the surface, one wonders how such markets can pay, but there are usually other than business reasons behind such an enterprise.

The very elaborate market in Los Angeles is the headquarters of a large chain store company, and the owner, no doubt, has put up this wonderful and elaborate food palace as the crowning achievement of his success. He probably is willing to sacrifice a certain amount of profit to be able to point with pride to an establishment considered the finest food palace in the world. It is not alone an advertisement, but evidence that there are men engaged in the industry who have ideals as to what a modern food market can and should be.

Markets Yield Large Return on Investment

The average return on the capital investment in a market is usually very large and comparing the meat business to other lines, the meat market man could invest $50,000 in a market and by doing a business of $100,000 a year at 5% net profit, it would yield him $5,000, which is equal to 10% on the original investment of $50,000. This is considerably more than the average percentage earned by the average company or corporation in the United States. The average market owner who can earn from 40 to 60% on his investment has a decided advantage over practically any other line of business.

Easy Control of the Business

The meat retailer has also a decided advantage in the comparative simplicity of his business and methods of controlling it. By adopting common sense business methods, and a simple system of bookkeeping, the meat retailer without much effort can ascertain very easily the exact status of his business and discover whether or not he is making money. The meat retailer who deals in meat only, and whose stock on Saturday evening or on Monday morning is low, finds that it is comparatively simple to take an inventory of stock left on hand . This is not such a simple matter with most other retailers on account of the carrying of larger stocks.

With the addition of a simple bookkeeping system which shows his correct sales and purchases, the weekly inventory will enable the meat retailer to know quickly the status of his business.

Weekly Inventory

The practice of taking a weekly inventory is extensively used by chain stores engaged in meat retailing. The inventory is

taken on Saturday night or on Monday morning. To appreciate the extreme simplicity of taking inventory in the meat business, one should compare this business to other trades; drug stores handle many thousands of products, the grocery stores handle hundreds of different products and articles. By comparing it to the dry-goods stores, furniture or hardware stores, that have to count their products by dozens, hundreds or thousands, it will be found that the retail meat business in this respect is exceedingly simple, and that there is hardly any difficulty in ascertaining the exact status of the meat retailer's business.

Unfortunately, this very great advantage does not seem to be realized by the majority of retailers. Very few take advantage of this simplicity in order to establish a proper bookkeeping system so they may know their profits or losses each week. Comparing the stock taking of the retail meat business to that of other lines, it must be admitted that for this reason, it is comparatively easy to control the business, and that it has a decided advantage over most any other line.

Absence of Styles or Seasons

The meat retailer has also the great advantage of being in a business of supplying an every day necessity of life. Meats enjoy an all-year round sale. Meats and meat products do not depend upon styles or any particular buying habit or demand of the public. While the industry may suffer from certain buying habits as pertaining to meat cutting and an uneven demand for certain cuts, meat products as a whole are not affected seriously by this condition. There are, of course, a certain number of meat markets which do not enjoy the particular advantage of a constant, all-year round sales. These are usually located at summer and winter resorts, such as Atlantic City, Palm Beach or similar places, which offer a fair contrast in this respect.

While the meat merchant in Atlantic City will do the largest percentage of his business during the summer months, he sometimes finds it to his advantage to close up entirely during the winter months. This condition is reversed in southern winter resorts, where the retailer does his big volume of business during the winter season, and sometimes has to close his meat market in the summer months.

There are also a small number of markets, catering to very high-class, exclusive trade, that find it necessary to close during

Illustration No. 13

EXTERIOR VIEW OF DONAHOE'S MARKET, PITTSBURGH, PA., ONE OF THE MOST MODERN FOOD MARKETS IN THE UNITED STATES

the summer months on account of their trade spending the season at resorts and summer homes. While there is a seasonal fluctuation in business in markets of this type, the great majority of meat retailers enjoy a constant all-year-round business.

The meat retailer, however, has the further advantage of selling a product which is not influenced by change in style. This is a great disadvantage in many other lines of business where products have to be bought months ahead, and where the sales depend entirely upon the demand of the public. In other words, the meat retailer is not taking any chances on styles or demands, except perhaps once or twice a year during the holiday seasons, when some retailers may miscalculate and over-buy, as in the case of poultry. This, however, is a type of risk which every business has to take.

The absence of changes in demand or style, however, is in itself an advantage hardly realized by the great majority of meat retailers.

DISADVANTAGES OF THE RETAIL MEAT BUSINESS

While the meat retailer enjoys some especially fine advantages in his business, there are, of course, disadvantages. These are:

1. Dealing in perishable products.
2. Long working hours.
3. Irregularity in selling hours and days.
4. Lack of standardized product and cutting methods.

Dealing in Perishable Products

The handling of perishable products is always considered a disadvantage in any trade, because there are periods when certain products do not move rapidly and have to be sacrificed at a lower price. This disadvantage exists to a limited extent in the retail meat business, especially with such products as poultry, where frequently, a dealer may exercise poor judgment and over-buy and then is forced to sell his product at no profit or at a loss. As a rule, however, the retailer is familiar with the buying habits of his trade and is in a position to know and buy such cuts of beef and other meats his trade demands. Therefore, this disadvantage is most apparent when applied to the sale of poultry during the holiday season.

Long Working Hours

To the old time butcher, who used to rise at 3 and 4 o'clock in the morning and work until 9 and 10 o'clock at night, the present day working hours in the retail meat industry may not seem

long. Comparison, however, should not be made as to what the old time butcher used to do, but rather to compare the working hours in the retail meat industry with those of other lines and trades such as carpenters, painters, iron workers, office workers, clerks in other retail shops, barber shops, and department stores.

As can be seen by tables published in the chapter on "Wages and Systems of Payments," giving the working conditions throughout the United States, the average hours in the retail meat business seem to be from 7 a. m. to 6 p. m. There are, of course, some cities where markets do not open until 8 a. m. and there are a few stores which do not close until 10 and 11 p. m. and some even at a later hour. In a succeeding chapter devoted to "Working Conditions" will be found more detailed information on this subject. It must be conceded, however, that in general working hours in the retail meat business are longer than the hours in many other industries.

Irregularity in Selling Hours and Days

The great majority of meat retailers find that the buying habits of the public in general are such that the buying hours during the week sometimes put a great strain on the retailer because of their irregularity. This, of course, has an influence upon the labor problem of the retailer.

The majority of meat markets do from 33% to 60% of their weekly volume of business on Saturday. While during the week one man may be able to serve the trade in most stores, on Saturdays three or more men are required, and extra help is usually engaged. This type of help is frequently not very desirable. The same principle applies to the average week day. Monday is usually a slow day. Then business begins to pick up again until Friday, which is usually a very slow day in the majority of markets.

Many retailers, however, try to encourage buying on Friday by holding special sales so as to relieve the rush during Saturday. They do this by advertising or running specials on Friday to offset the Saturday rush. In certain markets, this big volume of Saturday business is especially noticeable, as they do a Saturday business amounting to 60% and even 66% of their entire weekly sales. While they require only three men during the week, seven extra men are needed for the Saturday business.

This condition, however, is one of the minor disadvantages that the meat retailer has to contend with, and could be removed if the percentage of sales could be distributed on a more even basis throughout the week. How some retailers are trying to overcome this variation in buying hours and days is further illustrated in the chapter on "Advertising."

Lack of Standardized Products and Methods of Cutting

The practical meat man knows that there are no two sides of beef which are exactly alike. While the grade of a carcass may be uniform, there will always be a slight variation in finish, conformation and weight. For that reason, the meat retailer is at a decided disadvantage in not having a standardized product. This lack of standardization of product is especially noticeable when the retailer tries to establish correct cost and selling prices. When a dry-goods or a hardware merchant buys a number of articles of a certain product, he usually knows exactly what these products have cost him, and he can establish a selling price accordingly. In the retail meat business this becomes a more difficult matter, since the meat retailer does not handle carcasses of an absolutely uniform grade and weight. This is made still more difficult at certain times of the year when there is a great difference in the finish, quality and conformation of cattle, lambs and veal.

Cutting Tests Required

In order to establish correct costs and selling prices, the retailer finds that it will be necessary to make very frequent cutting tests, as this is the only method whereby he can establish such figures. Making cutting tests requires time, but to make them periodically is an absolute necessity in the modern retail business. Investigations have proved that very few retailers will take the time to make periodical cutting tests, hence they are ignorant of the exact facts pertaining to the product they handle and what it should sell for in order to bring a fair profit.

If the retailer could handle a standardized meat product, and if each carcass were of uniform weight, quality and conformation, it would be very simple to establish standard cutting practices and standard costs on the product handled. This would eliminate ignorant competition, price cutting, and other evils in

the industry. The very fact that the retailer must handle such unstandardized products must be considered a decided disadvantage in the industry.

No Standard Cutting Method

Another disadvantage is the absence of a standardized cutting method. Practically every locality in the United States and the majority of individual retailers have their own particular method and style of cutting up a carcass, especially beef, which is just a little different from that of the other retailers.

For the apprentice who wants to learn the retail meat business, this is, of course, a great disadvantage. The absence of standardization in meat cutting in conjunction with an unstandardized product, makes it extremely difficult to present cutting tests that would be of universal benefit to the meat retailer. A standardized cutting method which every retailer could use in making his tests would be of great help to the industry in general.

Another disadvantage in the retail meat industry has been the absence of any standards in grades of beef, lamb, veal or pork. This subject is covered thoroughly in the chapter dealing with "Meats and Meat Grading."

It will be noted that the retail meat industry has a great many advantages over other industries and that the disadvantages are not as prominent as the many advantages enjoyed by the American meat retailer.

CHAPTER IV

NEEDS OF THE RETAIL MEAT INDUSTRY

Does the retail meat industry need improvements or remedies? Not everyone engaged in the retail meat business realizes that there is great room for improvement to better conditions in the industry. While the complaints and grievances of the individual retailer are usually directed towards his nearest competitor for selling at low prices, the industry as a whole suffers from a great many deficiencies. In addition, efforts should be directed towards lowering the cost of retailing meats and at the same time making the business so profitable that it will give the owner a fair return on his investment.

Actual investigations prove that a great percentage of meat retailers are not making the profits they are entitled to, therefore, conditions as they exist at the present time in the majority of markets need considerable improvement.

The business ability of an industry as a whole may be judged by the number of failures in that particular line. Convincing evidence as to the need of improving conditions in the retail meat industry can be gained by studying the reports of business failures in the United States as shown by the leading credit agencies.

In the table presented herewith, groceries, meat markets and fish dealers lead in the number of business failures. While this list includes grocers, it is also well known that a large percentage of grocers handle meats, but as the majority of their business is done in the grocery line, they are classified commercially as straight grocery stores. These staggering figures of failures are not a compliment to the business ability of the retail meat industry.

During the year 1925, the losses due to failures in straight meat markets, as reported by one credit agency, were approximately $6,000,000.

Table No. 18

FAILURES BY BRANCHES OF BUSINESS

	1925	1924	1923	1922	1921
Groceries, Meat and Fish	3,355	3,067	2,882	3,518	3,007
General Stores	1,305	1,452	1,512	2,263	2,277
Hotels and Restaurants	1,072	843	739	741	554
Liquors and Tobacco	328	320	302	346	260
Clothing and Furnishings	2,118	2,072	1,561	2,043	1,871
Dry Goods and Carpets	1,035	959	874	1,382	1,298
Shoes, Rubbers & Trunks	732	731	667	797	589
Furniture and Crockery	631	559	384	530	402
Hardware, Stoves and Tools	413	379	412	484	320
Chemicals and Drugs	495	528	490	528	409
Paints and Oils	72	57	69	75	72
Jewelry and Clocks	445	355	294	415	313
Books and Papers	112	96	116	109	52
Hats, Furs and Gloves	114	114	88	114	125
All Other	2,934	2,861	2,674	3,578	2,450
Total	15,161	14,393	13,064	16,923	13,999
Agents, Brokers, etc.	963	1,014	686	1,071	1,158
TOTAL	16,124	15,407	13,750	17,994	15,157

Courtesy of R. G. Dun & Company

Table No. 19

FAILURES IN THE RETAIL MEAT INDUSTRY

Products	Number of Dealers	Year	Amount of Liabilities
Meats	357	1925	$3,224,220
	307	1924	1,573,524
	250	1923	2,115,251
Groceries and Meats	508	1925	2,626,827
	362	1924	2,427,145
	134	1923	192,660
Meat, Produce and Provisions	6	1925	79,600
	7	1924	32,100
	1	1923	4,300

In the table presented by the leading credit agencies giving the causes for business failures, it is shown that incompetence and lack of capital seem to be the main reasons. Those familiar

Table No. 20 CAUSES OF FAILURES

Failures due to	Number		Assets		Liabilities	
	1925	1924	1925	1924	1925	1924
Incompetence	6,951	6,778	$ 67,420,783	$126,490,955	$132,958,291	$208,578,570
Inexperience	759	927	4,321,655	5,227,282	8,623,899	10,198,787
Lack of capital	6,216	6,573	67,408,169	94,450,198	138,376,468	177,098,657
Unwise credits	248	211	10,923,153	16,907,279	14,541,913	21,306,298
Failures of others	243	305	13,679,000	17,764,590	23,308,778	22,947,589
Extravagance	359	307	2,071,057	2,378,819	5,071,212	5,087,786
Neglect	254	254	1,361,649	1,190,820	2,884,743	2,490,975
Competition	374	381	1,894,638	9,888,900	4,213,664	15,528,101
Specific conditions	2,792	3,130	81,651,297	122,919,693	124,962,792	185,209,899
Speculation	48	96	2,715,166	4,450,405	4,478,095	10,754,267
Fraud	615	750	8,239,055	18,064,773	20,223,405	35,653,347
Total	18,859	19,712	$261,685,622	$419,733,714	$479,643,260	$694,854,276

Courtesy Bradstreet Company

with the retail meat industry can quickly prove to themselves that the failures of meat markets are due principally to the lack of business knowledge on the part of the owner. This lack of business knowledge can also be interpreted as incompetence.

In what respect is the meat retailer incompetent? Is he not a good meat cutter? Does he not know how to cut the maximum profit out of meat? Does he not know how to buy meat? Judging the retail meat man by his skill in meat cutting, one finds that there is considerable professional pride in the industry. Practically every meat cutter and owner of a meat market prides himself on being a good meat cutter and being able to cut up a carcass profitably.

What Is Needed in the Industry?

The meat retailer is also generally looked upon as a very good buyer. He is fond of driving a hard bargain to the dismay of the cooler salesman or branch house manager. It

seems that from the standpoint of skill in meat cutting and buying, improvements are not needed. What then is needed in the industry the most? W. C. Davis, marketing specialist of the Bureau of Agricultural Economics, United States Department of Agriculture, has made investigations of the retail meat industry covering a period of several years. He has given an excellent outline in one of his reports of the handicaps and needs of the industry, as follows:

1. Organized effort on the part of the trade to prevent fraudulent and dishonest practices by unscrupulous retail meat dealers.
2. Misleading advertising is one of these evils which should be eliminated.
3. Too many shops make unnecessary and harmful competition.
4. More knowledge of costs and fundamental knowledge of business principles.
5. Comparison of business practices and exchange of information within the trade will contribute to more efficient retailing.
6. Retailers should co-operate more closely with the local health authorities to bring about more sanitary conditions.
7. Education of consumers to recognize cost and cuts of meat will improve trade conditions by eliminating unwarranted competition when dealers handle different cuts of meats.

The above is the opinion of an investigator who knows the business conditions in the industry intimately. Everyone in the trade will admit that such conditions exist and that remedies are needed to eliminate them.

In 1924 another investigation was made of retail meat markets of the United States by Horace Secrist, Ph. D., director of the Bureau of Business Research, Northwestern University School of Commerce, in conjunction with the Institute of American Meat Packers and the National Association of Retail Meat Dealers. Under the caption of: "What Needs to Be Done in the Trade," Dr. Secrist says:

1. Educate the merchant—training should extend to the fundamentals of:

   Cost Keeping Merchandising General Business Methods.

It will be noted that both investigators point out that education is needed extensively in the retail meat industry. Is it education in meat cutting, in buying, or where is the need for education required most?

Business Education Needed

The observer in the industry realizes that there are today three principal requirements for the meat retailer. These are:

1. Education of business principles.
2. Retail Salesmanship.
3. Salesmanship for the industry and its products.

Education of Business Principles

The market owner who is familiar with and practices modern business methods, has a thorough knowledge of cost and selling prices, keeps proper records, and knows his business facts thoroughly, cannot help being a better retailer and a better competitor. A thorough education in business principles is therefore the paramount need in the retail meat industry. A thorough knowledge of business principles will bring about better business, better ethics and will help to eliminate many, if not practically all, of the evils which exist in the industry today.

This lack of knowledge of business facts leads to misrepresentation, to imaginary profits, to harmful price cutting, untruthful advertising, and is a cause of many of the failures in the industry. That meat retailers are not in possession of business facts is well known to investigators and students of the industry.

Few Retailers Keep Records

It is estimated that 75% of the market owners do not keep records of their business transactions. Many use the check book balance as an indication of their financial standing. In the report of Herbert C. Marshall, United States Department of Agriculture Bulletin No. 1317, the fact is disclosed that out of 3,641 market owners, 2,357 did not keep books at all but merely kept memoranda.

Retail Salesmanship

The meat retailer who realizes his true status knows that he is nothing but a distributor of meats. He is a seller of meats

Table No. 21—CHARACTER OF ACCOUNT RECORDS KEPT BY RETAIL MEAT DEALERS

Type of store	Double entry		Single entry		Mere memoranda		None		Total reporting		Total number of stores
	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	Number	Per cent	
Straight meat markets, including stalls in public markets	66	6.55	169	16.78	607	60.28	165	16.39	1,007	100	1,169
Combination meat and grocery stores	105	5.24	315	15.71	1,345	67.08	240	11.97	2,005	100	2,251

United States Department of Agriculture Bulletin No. 1317.

because his principal function is to sell a product he has bought at wholesale. While the skill formerly needed as a butcher has been eliminated, he does need another kind of skill to market his meats over the retail counter.

There are a great many markets today which may employ, for instance, ten men, of whom one or two are in the refrigerator or in a back room doing the meat cutting. They may be called meat cutters. In addition there are eight men who are behind the counter serving the trade, doing nothing but selling. In a market of this type, the division of labor consists of 80% salesmen and 20% meat cutters or, in other words, the larger percentage of the employees are selling.

With the constant progress being made in the industry, skill in meat cutting is gradually being displaced by machines which cut meat five to ten times as fast as a meat cutter. For that reason less and less skill in meat cutting will be required. Instead, salesmanship is taking its place.

In any business, merits of the product being equal, the firm having the best sales organization will usually lead. This same principle applies to the modern meat retailer, who practices

retail salesmanship. A thorough knowledge of business principles coupled with salesmanship will naturally have a tendency to increase the business of the individual market. Such salesmanship and business knowledge are the best equipment with which to fight unfair competition, and they will surely and gradually force out of business the ignorant competition which is doing such harm to the industry in general.

Since the retail meat merchant is on the same footing as practically any other establishment where goods are sold at retail, thorough training in salesmanship is as essential for the meat retailer as it is for any business organization selling product or service. A thorough outline of retail salesmanship is found in another chapter.

Salesmanship of the Industry and Its Products

The man engaged in the retail meat business is the logical one to further the interests of the entire retail meat industry. The retail meat man does not realize the extent to which he is in competition with practically all other food products. The grocer, the fish dealer, the fruit man, the candy store owner have become direct competitors of the retail meat dealer. As the average individual retailer is interested in his own business, the time has come when as an individual he must face this problem which is affecting the entire industry.

Magazines, newspapers, billboards and other advertising media are making the retailer realize that he is actually in keen competition with other food producers. Unless he realizes this fact, the retail meat business as such will gradually diminish. While this competition may seem to have only a slight effect on the individual market, such competition is not to be ignored, as it can be felt extensively in the industry as a whole.

As the meat retailer is the final link in the distribution of meat products, and as he is the one having the final contact with the consumer, he has the greatest opportunity to further the interests of the meat industry. As such, the retailer should make the maximum use of it.

The importance of salesmanship for the industry and its products is realized when a study of the figures of the total meat and lard consumption in the United States is made. For the year 1924 the per capita consumption was 165 lbs. For the year 1926 it was 156.3 lbs. per capita, or a difference of 8.7 lbs. less

meat consumed per capita. Good salesmanship would have helped withstand the inroads of competitive foods.

Food Competitors Take $254,475,000

While a figure of 8.7 lbs. per capita may not seem to indicate to the retailer a large loss, these figures become astoundingly large when multiplied by the total population of the United States. If the per capita consumption decreases 8.7 lbs., it means that there will be 1,017,900,000 lbs. less meat sold over the retail counter in one year.

At an estimated average retail selling price of 25 cents per pound, this means a loss of sales amounting to approximately $254,475,000. Does the individual retailer feel such a loss? According to the law of averages, the retailer loses his share too. Again, figuring the average retail selling price of meat at 25 cents per lb., a loss of meat business of $2.17 per capita yearly is shown on such a decrease in consumption.

Statistics prove that the average family consists of slightly over four people. Applying this example to a retail market having 200 customers, the market with 200 customers feeds 800 people. Multiplying the per capita loss of $2.17 by 800 consumers (200 customers), the market owner sustains a loss of $8.68 per customer or a total of $1,736.00 yearly, which is worth while trying to prevent.

Every Market Loses

Distributing this loss over 120,000 retail meat markets, it shows an average loss of $2,120.70 for each market. Assuming that the average market operates on a net profit basis of 5% on sales, it means a loss of net profit of $106.30 per market. This makes it very obvious to every meat retailer that he should put forth every effort to sustain and increase the sale of meat and meat products.

Competition of Other Food Products

All food products have their advantages and their disadvantages. The producers and manufacturers of foods other than meat are naturally trying to further the sale of their products by acquainting the public with their merits. For that reason, publicity and advertising campaigns are conducted through the leading advertising media in an effort to induce the public to

buy such advertised food products. Irrespective of the merits of the product, it becomes a competitor of the meat retailer's products.

Advertisements of various cereals are published, featuring the healthful qualities of these articles. Regardless of their merit, these advertised cereals have a good chance of displacing some bacon and eggs or ham and eggs from the breakfast table. Therefore they are in direct competition with the man who sells bacon and ham. Cheese advertisements call attention to the delicious lunches which can be prepared with the cheese recipes furnished. Such uses of cheese in sandwiches or otherwise may be considered substitutes for sliced ham, bologna, and other prepared meat products. Chocolate, candy and ice cream, which are extensively advertised as a substitute for a meal, may often serve as a lunch for the office worker or stenographer. On the other hand, these products are displacing some other food that in all probability would be boiled ham or bologna in a sandwich. Oranges, apples, bananas, oysters, fish, sauer kraut, and a great many other food products are directly in competition with the retail meat dealer's products.

It is for this reason that the meat retailer should be familiar with his products and have a thorough knowledge of the meat he handles, its merits and its relative value to health, and be able to advertise it in sales talks or in printed matter.

The buying public has a great habit of consulting the market owner or meat cutter before buying meats. The retailer, therefore, as the final contact between the producer and consumer, could do more to further the meat industry in this respect than most any other agency.

CHAPTER V

FIGURING THE COST AND SELLING PRICE

It is the desire and ambition of every meat retailer to conduct his business in such a manner that he can sell meats at a reasonable price and earn a legitimate profit on the transaction. To know how to conduct the meat business most profitably is unquestionably the major problem requiring a solution. The retailer is in business to make profits, and the principles and methods which have to be observed in accomplishing this are evidently the most important need in the industry.

More Pencil—Less Cleaver

To attain these results will require less attention to skill in meat cutting and more attention to business principles. For the market proprietor it will mean less wielding of the cleaver and the meat saw, but more figuring with a pencil and an adding machine. The most successful business man in other lines of endeavor is not the one who works hardest with his hands, but the one who thinks and acts. It is the same in the retail meat business. The really big men in the industry are seldom found behind the block or the counter, but usually at a flat top desk.

So that he may avoid rocks and dangers, the captain of a ship will not sail the seas without a chart or compass. He steers a definite course in order to reach a certain destination. The modern meat business man must also employ certain definite principles and methods in his business to guide him to his goal, which is primarily profit.

What Is Profit?

What is profit? Profit in business is the final sum derived from sales or service after all expenses have been deducted. If there are no facts available showing the operating cost or other necessary business facts, then the retailer operates practically in the dark. He is merely guessing, and not knowing his actual cost and selling price, this type of retailer is usually the one

who is the "price cutter" and thus makes business difficult for other retailers. Profits must be made on sales. Therefore, it is of the utmost importance to know how to establish a correct selling price which will cover the retailer's operating cost and a reasonable profit.

Facts Required for Figuring Profits

To know how to establish a correct selling price requires, first, an exact knowledge of the actual cost of the product. Besides, it requires a thorough knowledge and record of operating expenses so that a correct selling price can be arrived at. For the real cost of an article is the actual cost plus the fixed expenses, or "overhead expenses." Therefore, in order that anyone can figure a correct selling price, one must have records of all business transactions, cost of goods, sales and operating expense. The retailer who is capable of establishing a correct selling price is naturally operating his business along the ideal line, as otherwise he could not arrive at a correct selling price.

The great majority of market owners establish selling prices according to a rule-of-thumb method, or according to the prices they see painted on a competitor's window sign. Many retailers claim they operate on a "25% margin." Questioning the meaning of the 25% margin results in the discovery that the retailer adds 25% to what the product has cost him, believing that he is making 25% gross profit. Unfortunately, in former years, public schools have taught this method of figuring cost and selling prices. However, it is considered fundamentally wrong in modern business practice.

Profit Figured on Sales

The retailer should realize one fundamental rule, namely, that percentages of profit must be based upon sales prices and not on cost prizes. The retailer adding 25% to his cost price only realizes 20% on the selling price. Assuming that an article has cost $1.00, and that 25% is added, it brings the selling price up to $1.25. Or in other words, the 25% added is only 20% of the sales price of $1.25. Another simple illustration is to take an article at a cost of $1.00. When the retailer adds 50 cents, he usually believes that he is making a margin of 50%. However, 50 cents added to $1.00 is only one-third, or 33% of $1.50, the sales price.

The retailer who buys $800.00 worth of meat weekly and adds 25% to the $800.00 receives $1,000 in return. But he is not receiving a 25% margin on the selling price. The $200.00 margin only constitutes 20% of $1,000, the sales price. If the retailer wanted to realize a 25% margin on the sales price, 33% should be added to the $800 or the total sales price of the meat should be $1,064.00. There is a difference of $64.00 by figuring the percentage on the sales price as compared to figuring it on the cost price. This additional $64.00 is sufficient difference to cause the retailer to operate either at a profit or a loss.

That selling prices should always be figured on sales and not on costs is very plainly brought out in Fernley's "Fifteen Reasons Why Margin Is Figured on the Selling Price":

1. Because neither margin nor profit is made until after the sale is made.
2. Because other business figures are based on their relation to sales, and all figures should be uniformly determined.
3. Because selling expenses are always figured in relation to sales.
4. Because taxes are based on sales.
5. Because sales totals are usually available at a glance.
6. Because profit is earned to reward all your capital and not only that part invested in merchandise.
7. Because it indicates correctly the margin or profit when the selling price is stated.
8. Because allowances and discounts are always made on sales.
9. Because mark-down is always figured on selling prices.
10. Because chain stores, department stores and all successful stores everywhere figure margin on selling prices.
11. Because commission payments are always based on sales.
12. Because a large part of lost profit in actual cases is traced to figuring margin on cost prices and expenses on selling prices.
13. Because it truthfully represents the "per cent" made on a sale to a customer. To base it on cost exaggerates the amount in the eyes of a retailer—33⅓% on selling price equals 50% on cost.
14. Because you can look at the cash received and quickly figure that part which belongs to you as profit.

15. Finally, because figuring margin on selling price is the simple, easy way. Selling price is always 100%. Cost of goods and margin are parts of the selling price in proportion."

That this principle is universally recognized is further evidenced by the fact that United States government tax rates are based upon sales prices and not upon cost prices. Table No. 22 shows a very simple arrangement for determining correct selling prices if operating expenses and cost are known. The use of this table eliminates all guess work.

Establishing Cost Price

To establish a correct selling price requires the knowledge of three facts:

1. A correct cost.
2. Knowledge of operating expenses.
3. Knowledge of percentage of profit wanted.

Unless the retailer knows these three fundamental facts he is not able to make a correct sales price. To establish a correct cost on the majority of products handled by the retailer is not an easy matter.

The meat retailer in this respect has a decided disadvantage, found in very few other lines of business. When the average merchant buys a piece of goods, which has cost him $10.00 per yard or piece, he knows that this is the actual cost. In order to establish a correct selling price he adds operating expenses, plus the amount of profit desired. Assuming that the merchant has an operating expense of 20%, and wants to make 10% profit on the sale, he must add to his cost 42.86%. Or, in other words, he adds to his cost of $10.00 the sum of $4.29, making the sales price $14.29. This is a comparatively simple transaction.

It must be considered that the greatest hardship and difficulty in the retail meat business is the fact that a natural product is handled and not a manufactured one. While a retailer may handle a certain grade of cattle and tries to get carcasses of uniform grade and weight, there is always a difference either in weight, quality, conformation, or waste.

To make a cutting test on each and every one of the carcasses handled is physically impossible, especially when considered

from a practical business standpoint. The only possible solution seems to be that the retailer do his best to handle only carcasses of a uniform weight and quality. No doubt, this is the reason why some of the prominent retailers are so strongly in favor of official grading of beef, lamb, mutton, veal and pork, as this may enable the retailer to buy according to a certain standard. If such standards are applied, grading offers a possible solution to one of the most difficult problems of the meat retailer.

The retailer who handles certain uniform grades and weights of product must realize that it is absolutely necessary to make periodic cutting tests, and try to arrive at average percentages to guide him safely in making selling prices. This problem becomes still more difficult for the retailer who handles mixed carcasses or two or three different grades of meat.

Original or Prime vs. Actual Cost

On the majority of meat products sold over the retail meat counter, there are in reality two costs, one the original or PRIME cost and the other, the ACTUAL cost. It may also be said that there is a fictitious cost and a real cost. While the actual money outlay is real and fixed, the product, if figured on a "per pound" basis has changed in price. Since the retailer sells his products by pounds, he must naturally establish his cost PER POUND. The following two contrasting examples will illustrate this clearly.

A buys a 100-pound hindquarter of beef at 15 cents per lb. Total cost is $15.00. He knows that he must add 30% to his cost to make a fair profit. Therefore A sells the whole hindquarter to a farmer at $15.00 plus 30%, or $19.50.

The transaction of A's was simple. It was a fast turn-over of a whole hindquarter.

B, a typical retailer, also buys a hindquarter of beef weighing 100 lbs. at 15 cents per lb. He also paid $15.00 for it. The $15.00 represents the original cost for the whole hindquarter. He bought it on Friday afternoon for delivery on the following Tuesday afternoon. When delivered the original 100-lb. hindquarter weighed only 98 lbs., because there is always a shrinkage on products such as beef, which contain

such a large percentage of moisture. B now gets the hindquarter ready for the block or counter. He divides it into round and loin. He trims the loin, the rump and the round. The flank leaves him an abundance of fat which cannot be sold over the retail counter. He saws off the upper part of the shin bone and throws it in the bone box. He sells the steaks from the loin over the counter. He has to trim a piece of bone, a piece of suet here and there. The kidney suet goes partly into the fat box to be sold to the fat collector, and some suet is given away to the trade when a piece is demanded with the meat. When B sells this meat, he finds that he has about 84 lbs. of meat left to sell over the counter. To get a correct cost, he figures what he can sell the bones and fat for. He soon finds that the cost of the meat to him goes up considerably more, namely, to 17.85 cents, or practically to 18 cents per lb. While the original cost for the total does not change, the cost per pound has changed considerably.

Figuring Price "Per Lb."

In figuring **"cost price per lb."** there are many items to take into consideration:

1. Shrinkage
2. Cutting loss
3. Trimming loss (edible)
4. Suet and fat (inedible)
5. Bones

These constitute the major losses to the retailer. Shrinkage on meat carcasses varies and depends greatly upon the freshness of the product. Where meats are aged, to be used for restaurant or club trade, this loss becomes a very important factor.

Cutting loss is one item usually overlooked by the great majority of retailers. Although it can hardly be seen, this loss exists and is usually estimated at 1% by the conservative retailer who takes this loss into consideration.

The trimming loss is also considerable, but it varies greatly, depending upon the way meats are sold over the retail counter. Where meats are sold "untrimmed," this loss is, of course, much smaller than in the markets where the trade demands carefully trimmed meats. The Greater New York markets, also Providence, Boston and the markets along the New England coast,

Table No. 22—TABLE FOR FIGURING SPECIAL MARK-UPS

The table below provides a quick method of arriving at a rate of mark-up when a special net profit is desired on a particular article. Suppose your operating expense amounts to 20% and you desire to make a 5% net profit on a certain article. Find 20% in the column at the left and 5% at the top. Where the two columns come together will be found the correct mark-up; in this case—34%, that is 34% added to the cost of the article will cover 20% operating expense and give 5% net profit on the selling price. The merchant is favored by all fractions in figuring this table.

Percent overhead expense	Per cent of Net Profit Desired																			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
15	19	20	22	24	25	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55
16	20	22	24	25	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57
17	22	24	25	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59
18	24	25	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62
19	25	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65
20	27	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67
21	29	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70
22	30	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73
23	32	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75
24	34	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79
25	35	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82
26	38	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86
27	39	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89
28	40	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93
29	43	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96
30	45	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100
31	48	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100	104
32	50	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100	104	109
33	52	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100	104	109	113
34	55	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100	104	109	113	118
35	57	59	62	65	67	70	73	75	79	82	86	89	93	96	100	104	109	113	118	123

trim their meats extensively, while in the near West and the West, this practice is being more and more abandoned.

The eastern markets, especially the metropolitan New York and Boston districts, are also at a disadvantage, compared to the western retailers by handling heavier beef. This beef naturally has a much larger percentage of waste fats than the beef handled in most other sections of the United States.

As the market owner in the East is also giving away considerable suet and fat to the trade, the percentage of loss is much larger there than in the western markets. Investigations and tests show that there is frequently 10% more waste fat or loss in the eastern markets than in the western stores. There are, of course, many markets outside of the above-mentioned cities which handle heavy prime meats, but generally the giving away of fats and close trimming of meats are practiced more extensively in the East than elsewhere. The chapter on "Meat Cutting Methods" has some interesting tests on this subject.

Mistaking Original Cost for Actual Cost

For verification, and as another illustration of the difference between the original or PRIME and the ACTUAL cost, the following example is given herewith. This test was made by representatives of the United States Department of Agriculture. A side of beef from a good grade steer weighing 235 lbs. was used for this test.

After dividing the side of beef into retail cuts, and deducting cutting loss, waste, bones, fats and suet unsalable over the counter, the original 235-lb. side of beef had shrunk to 201 lbs., or a total loss in weight of 34 lbs.

At 10 cents per lb., the original or PRIME cost of this 235-lb. side of beef is $23.55. There are 34 lbs. of loss for which only a very small amount of money is realized, as shown in the charts. The 34 lbs., at the wholesale price of 10 cents per lb., have cost the retailer $3.40. He realizes, however, practically nothing for certain wastes and bones.

For the total amount of waste he receives only a very small sum. Therefore, the difference in the amount he receives and the cost of $3.40 must be added to the original or PRIME cost of $23.55 to arrive at the total ACTUAL cost of this side of beef. This brings the ACTUAL cost up to $26.37. Instead of

having 235½ lbs. at 10 cents per lb., the retailer actually has 201 lbs. of meat salable over the counter at an ACTUAL COST PER LB. of 13.10 cents. In other words, the cost has increased 31% by these losses.

The Actual Results

Weight of side	235.8 lbs.
Original or PRIME cost of beef per lb	10 cents
Total original or PRIME cost	$23.55
Weight of side after deducting waste and bones	201.4 lbs.
Actual cost per lb. after deducting waste and giving credit for same	13.10 cents
Total ACTUAL cost	$26.37

The serious result of failing to take these losses into consideration, which actually increase the total "per pound" cost and therefore affect the selling price, is shown in the example given herewith.

Prime Cost	10 cents	35% Added	13.50 cents
Actual Cost	13.10 cents	35% Added	17.68 cents
		Difference	04.18 cents

In other words, there is a difference of over 4 cents per lb. in the sales price.

The most serious mistake made in the retail meat industry is in the habit of figuring that there is a difference of 1½ cents per lb. for carcasses between the price originally paid and the cost price as it should be when the carcass has been trimmed and made ready for sale on the block or over the retail counter. The habit of guessing at a difference may prove costly to the retailer who ignores his actual cost.

Losses Greater on Heavy Beef

On tests made in New York where meats are trimmed considerably and where large quantities of fat meats are handled, this difference becomes more apparent. On a side of beef of a good choice steer weighing 367 lbs., a test shows that only 297 lbs. of the side remains to be sold over the counter, after deducting fats, bones, etc. This side of beef which had been bought for 16 cents per lb. or a total cost of $58.72 resulted

in an actual cost of $68.21. While the beef originally had cost 16 cents per lb., this loss of shrinkage and waste brought the ACTUAL cost per lb. up to 22.97 cents, or a trifle less than 23 cents per lb. This is 40% more than the retailer paid for it originally.

Practically all carcasses of calves, veal, lamb and mutton show a cutting loss which should always be taken into consideration. Exhaustive tests show that it is safe and conservative to figure at least 1% for evaporation, shrinkage and cutting losses which the retailer otherwise will never recover.

Shrinkage Loss on Smoked Products

On smoked products, shrinkage is a very important factor to consider when establishing a cost price. Hams, smoked shoulders, summer sausage, bacon, and practically all smoked products shrink considerably. Tests have been made showing that smoked hams very often will shrink 5 to 8 ozs. per week. It is safe to figure at least ½ oz. per day loss on such products. There is some variation in the shrinkage losses on smoked products, depending upon how freshly smoked the goods are.

A Practical Example

As an illustration, a 15-lb. ham at 32 cents per lb. originally cost $4.80. After being in the shop a week this ham in all probability will weigh 14½ lbs. Instead of having cost 32 cents per lb. the retailer must realize that this ham has cost him 32½ cents per lb., for he no longer has 15 lbs. of ham to sell but 14½ pounds. While an item of ½ cent or an oz. may seem little, it must be remembered that when large quantities are handled and ounces are multiplied by hundreds, that great losses are possible.

When such losses are applied to only 10 hams at 15 lbs. each, and there is a shrinkage on each ham of 7 ozs. a week, there is a total srinkage of 70 ozs., or a loss of $1.40 on the lot. This loss becomes more prominent when applied on a percentage basis. Assuming that 150 lbs. of ham at 32 cents per lb. have cost $48.00, the loss of $1.40 represents very close to 3% on the cost price, or enough to sacrifice a large percentage of the profits.

If the meat retailer could sell the different cuts at an equal price, establishing cost and selling prices would become a very

simple matter. But since there is such a great difference in the various selling prices of the different cuts, the figuring of a correct cost price makes it absolutely necessary for the meat dealer to make cutting tests periodically.

Pricing Ham Cuts

When a ham is to be sliced and sold in parts, the retailer finds that a pencil is required to find a correct cost and selling price. An actual practical example will illustrate this better.

A 14-lb., first grade, skinned smoked ham is bought. The ham is divided into:

1. Best center slices
2. End slices (trimmed)
3. Shank end
4. Outside slice

Original cost 14 lbs. at 32 cents $4.48

Shrinkage:

1st day	1 oz.
2nd day	¾ oz.
3rd day	½ oz.
4th day	½ oz.
5th day	½ oz.
6th day	½ oz.
7th day	½ oz.
Total shrinkage loss	4¼ ozs.
Trimmings	4 ozs.
Total ACTUAL cost	$4.64
ACTUAL cost per pound	$ .3314

We have established one fundamental fact—the ACTUAL cost per lb. To arrive at a correct selling price presents again some difficulty because of the local conditions and demand. While shank ends of hams may be a slow mover in one locality, they may be in demand in another market. Therefore, it is practically impossible to lay down a fast rule or formula as to what each cut must sell for. Assuming that the retailer decides to make a total profit of 27% on the sales price, he knows that he must add 38% to the cost price.

The retailer who knows the demand for certain cuts in his market can easily work out a formula for making a correct selling price according to his conditions. Since the ham has cost $4.64, he knows that he must receive $6.40 for the entire ham in order to make 27% on the sale.

There is practically only one correct way to figure a selling price, and that is to figure the percentage of each cut and trimmings, and then add on sufficient to bring the total up to the desired result, which in this case is $6.40.

A Ham Selling Price Formula

According to demand, the retailer can now figure out a selling price formula. As an example, we have figured this ham on the following basis:

Best center slices	Add 100% to ACTUAL cost
End slices, trimmed	Add 7% to ACTUAL cost
Shank end	At cost
Outside slice	At cost

This gives the following results:

	Per lb.
5 lb. 8 oz. center slices	66.28 cents
4 lb. 8 oz. end slices	35.46 cents
3 lb. shank end	33.14 cents
8 oz. outside slice	33.14 cents
Total return wanted	$6.40
Average selling price per lb	45.71 cents

To make the example mathematically correct, fractions have not been eliminated. In actual practice, the price would be minus the fractions in favor of the retailer. While this is only a typical example of establishing the cost and selling price, it will prove to the retailer the need of being a good mathematician.

Pricing Pork Chops

The same difficulty may also be encountered in selling pork chops. In few markets all chops of a pork loin are sold at one price, and the cost problem is a very simple one. A pork loin weighing 10 lbs. 8 ozs. at 10 cents per lb. costs the retailer $2.10. If he desires a profit of 25% gross on the selling price, he must add on 34% or the total selling price of the loin is $2.82. Each

Table No. 23—HOW MUCH A MEAT SALESMAN SHOULD SELL

The figures in the left-hand column show the amount of the meat salesman's weekly sales. To find what per cent of his sales is paid to the meat salesman as salary, locate the per cent directly below the amount of his weekly salary and opposite the amount of his weekly sales.

Example: A meat salesman receives $35 per week and averages $325 net sales per week. The per cent directly below $35 and opposite $325 is 10.8%. This meat salesman's salary is, therefore, 10.8% of his weekly sales.

Amount of Weekly Salaries	20	21	22	22½	23	24	25	26	27	27½	28	29	30	32½	35	37½	40	42½	45	47½	50
150	13.3	14.0	14.7	15.0	15.3	16.0	16.7	17.3	18.0	18.3	18.7	19.3	20.0	21.7	23.3	25.0	26.7	28.3	30.0	31.7	33.3
160	12.5	13.1	13.8	14.1	14.4	15.0	15.6	16.3	16.9	17.2	17.5	18.1	18.8	20.3	21.9	23.4	25.0	26.6	28.1	29.7	31.3
170	11.8	12.4	12.9	13.2	13.5	14.1	14.7	15.3	15.9	16.2	16.5	17.1	17.7	19.1	20.6	22.1	23.5	25.0	26.5	27.9	29.4
180	11.1	11.7	12.2	12.5	12.8	13.3	13.9	14.4	15.0	15.3	15.6	16.1	16.7	18.1	19.4	20.8	22.2	23.6	25.0	26.4	27.8
190	10.5	11.1	11.6	11.8	12.1	12.6	13.2	13.7	14.2	14.5	14.7	15.3	15.8	17.1	18.4	19.7	21.1	22.4	23.7	25.0	26.3
200	10.0	10.5	11.0	11.3	11.5	12.0	12.5	13.0	13.5	13.8	14.0	14.5	15.0	16.3	17.5	18.8	20.0	21.3	22.5	23.8	25.0
210	9.5	10.0	10.5	10.7	11.0	11.4	11.9	12.4	12.9	13.1	13.3	13.8	14.3	15.5	16.7	17.9	19.1	20.2	21.4	22.6	23.8
220	9.1	9.6	10.0	10.2	10.5	10.9	11.4	11.8	12.3	12.5	12.7	13.2	13.6	14.8	15.9	17.1	18.2	19.3	20.5	21.6	22.7
230	8.7	9.1	9.6	9.8	10.0	10.4	10.9	11.3	11.7	12.0	12.2	12.6	13.0	14.1	15.2	16.3	17.4	18.5	19.6	20.7	21.7
240	8.3	8.8	9.2	9.4	9.6	10.0	10.4	10.8	11.3	11.5	11.7	12.1	12.5	13.5	14.6	15.6	16.7	17.7	18.8	19.8	20.8
250	8.0	8.4	8.8	9.0	9.2	9.6	10.0	10.4	10.8	11.0	11.2	11.6	12.0	13.0	14.0	15.0	16.0	17.0	18.0	19.0	20.0
260	7.7	8.1	8.5	8.7	8.9	9.2	9.6	10.0	10.4	10.6	10.8	11.2	11.5	12.5	13.5	14.4	15.4	16.4	17.3	18.3	19.2
270	7.4	7.8	8.2	8.3	8.5	8.9	9.3	9.6	10.0	10.2	10.4	10.7	11.1	12.0	13.0	13.9	14.8	15.7	16.7	17.6	18.5
280	7.1	7.5	7.9	8.0	8.2	8.6	8.9	9.3	9.6	9.8	10.0	10.4	10.7	11.6	12.5	13.4	14.3	15.2	16.1	17.0	17.9
290	6.9	7.2	7.6	7.8	7.9	8.3	8.6	9.0	9.3	9.5	9.7	10.0	10.3	11.2	12.1	12.9	13.8	14.7	15.5	16.4	17.2
300	6.7	7.0	7.3	7.5	7.7	8.0	8.3	8.7	9.0	9.2	9.3	9.7	10.0	10.8	11.7	12.5	13.3	14.2	15.0	15.8	16.7
325	6.2	6.5	6.8	8.9	7.1	7.4	7.7	8.0	8.3	8.5	8.6	8.9	9.2	10.0	10.8	11.5	12.3	13.1	13.9	14.6	15.4
350	5.7	6.0	6.3	6.4	6.6	6.9	7.1	7.4	7.7	7.9	8.0	8.3	8.6	9.3	10.0	10.7	11.4	12.1	12.9	13.6	14.3
375	5.3	5.6	5.9	6.0	6.1	6.4	6.7	6.9	7.2	7.3	7.5	7.7	8.0	8.7	9.3	10.0	10.7	11.3	12.0	12.7	13.3
400	5.0	5.3	5.5	5.6	5.8	6.0	6.3	6.5	6.8	6.9	7.0	7.3	7.5	8.1	8.8	9.4	10.0	10.6	11.3	11.9	12.5
425	4.7	4.9	5.2	5.3	5.4	5.6	5.9	6.1	6.4	6.5	6.6	6.8	7.1	7.6	8.2	8.8	9.4	10.0	10.6	11.2	11.8
450	4.4	4.7	4.9	5.0	5.1	5.3	5.6	5.8	6.0	6.1	6.2	6.4	6.7	7.2	7.8	8.3	8.9	9.4	10.0	10.6	11.1
475	4.2	4.4	4.6	4.7	4.8	5.1	5.3	5.5	5.7	5.8	5.9	6.1	6.3	6.8	7.4	7.9	8.4	8.9	9.5	10.0	10.5
500	4.0	4.2	4.4	4.5	4.6	4.8	5.0	5.2	5.4	5.5	5.6	5.8	6.0	6.5	7.0	7.5	8.0	8.5	9.0	9.5	10.0
525	3.8	4.0	4.2	4.3	4.4	4.6	4.8	5.0	5.1	5.2	5.3	5.5	5.7	6.2	6.7	7.1	7.6	8.1	8.6	9.0	9.5
550	3.6	3.8	4.0	4.1	4.2	4.4	4.5	4.7	4.9	5.0	5.1	5.3	5.5	5.9	6.4	6.8	7.3	7.7	8.2	8.6	9.1
575	3.5	3.7	3.8	3.9	4.0	4.2	4.3	4.5	4.7	4.8	4.9	5.0	5.2	5.7	6.1	6.5	7.0	7.4	7.8	8.3	8.7
600	3.3	3.5	3.7	3.7	3.8	4.0	4.2	4.3	4.5	4.6	4.7	4.8	5.0	5.4	5.8	6.2	6.7	7.1	7.5	7.9	8.3

Amount of Weekly Sales

lb. will therefore, have to sell at 27.05 cents per lb., or in round figures 27 cents. As the great majority of retailers, however, sell shoulder and loin end chops at or below cost, the retailer finds it more difficult in such cases to get the correct selling price.

When it is known what profit is desired, it should be added to the actual cost and then it must be divided into the different percentages of chops—center chops, loin end chops and shoulder chops. If on a 20 cents per lb. loin the end chops are sold at cost, or at 20 cents, the center chops will have to sell at 29.33 cents or at 30 cents per lb. on a basis of 35% added to cost. It will be noted that in this case, the center chops sell for 50% more than they originally cost.

Knowing "ACTUAL" Costs

The retailer who actually wants to know his business and can establish a correct cost and selling price, will find that in the retail meat business, there is an absolute necessity for a retailer to use a pencil and adding machine.

Analyzing carcasses, dividing them into different cuts, figuring wholesale cuts into retail cuts and converting ounces into percentages are tasks which evidently have prevented the great majority of retailers from getting at these fundamental facts. By the examples given above, it becomes very evident that in order to be successful in the retail meat business, and to know what he is doing, the retailer should know how to establish a correct cost price.

It is well to remember that the price on the bill is not always the price the goods have actually cost by the time they are ready to be sold over the counter. One should always remember that there is an original or PRIME cost and a final and ACTUAL cost in the retail meat business.

CHAPTER VI

BOOKKEEPING FOR THE MEAT RETAILER

In the previous chapter it has been pointed out how very important it is for the retailer to know how to establish a correct selling price. To know how to establish this correct selling price requires that one must know all expenses which enter into the cost of doing business. The only way one can know operating expenses, records of sales and purchases, is by recording them or, as in any other line of business, the meat retailer requires a bookkeeping system.

Bookkeeping Not Complicated

The average retailer seems to be reluctant to start a set of books, fearing that it will require considerable time and a great deal of attention to details. This is not so, because a very simple bookkeeping system can be kept without much effort. It all depends upon exactly how many figures and facts one may want to record. There are certain fundamental transactions which must be recorded to arrive at a correct operating cost. But the retailer has the privilege, of course, of gathering as many facts about his business as he may desire. He may want to know, for instance, how much beef he sells in pounds or tons, or how much veal, lamb or pork he sells.

However, such statistics are not fundamental facts necessary for a bookkeeping system. It is well to remember that the retailer who does not want to burden himself with too many facts, should record only such figures as are necessary in determining the status of his business. The Bureau of Agricultural Economics of the United States Department of Agriculture has developed a very good bookkeeping system for the meat retailer which can be had for the asking.

Facts Should Be Recorded

The question now is: Which are the facts that should be recorded in business? Such facts are everything which pertains

to the business itself, involving money paid out or taken in. When such figures are known, an inventory is taken, and all expenses plus the money paid out on purchases are recorded, that which remains is profit—the ultimate object of being in business.

Expenses Increased

There was a time when meat retailers enjoyed a reputation of always making money. "Butchers" were considered well-to-do business men. That was the time when meat products were considerably lower priced than they are today. During this century, however, and especially in the last few years, there has been a steady increase in the cost of living which has also affected the increase in the cost of doing business. Yet many retailers operate under the same methods they used in 1900. Accordingly, they are making a very serious mistake, and are not getting the profits to which they are entitled.

Comparing 1919 to 1926 Operating Expenses

Wages, rents, equipment, in fact practically every expense item in the retail meat industry has increased, a condition found in other industries also. The operation expenses have increased to such an extent that they require very careful watching in order to make a profit in business.

To realize the change that has taken place in the operating expenses in the retail meat industry, one need only look at Table No. 24, published through the courtesy of the United States Department of Agriculture. The retailer who compares such figures with his own operating expenses of today will find that a great difference exists between the business expenses of 1919 and those of 1926.

According to the government table, all carry stores investigated had a total expense of 15.48%; all delivery stores, 17.36%; all individual stores, 16.73%; and the average for 15 chain systems was 15.05%. The average for all types of stores resulted in a total operating expense of 16%. In other words, it cost the retailer $16.00 for every $100.00 worth of business done in the market.

Table No. 24

OPERATING EXPENSES IN THE RETAIL MEAT TRADE, INDIVIDUAL MEAT MARKETS AND CHAIN-STORE SYSTEMS, 1919

Group by type of store, class of service, and annual net sales.	Total Expense Pct.
Carry Stores:	
Not over $25,000	15.82
$25,001 to $50,000	16.26
$50,001-$100,000	14.31
Over $100,000	14.77
All carry stores	15.48
Delivery stores:	
Not over $25,000	19.16
$25,001-$50,000	18.14
$50,001-$100,000	16.52
$100,001-$200,000	15.43
Over $200,000	14.24
All delivery stores	17.36
Both carry and delivery:	
Not over $25,000	18.05
$25,001-$50,000	17.51
$50,001-$100,000	15.78
Over $100,00	14.81
All individual stores	16.73
Chain stores:	
7 carry systems, meats	14.40
5 carry systems, combinations*	15.78
12 carry systems	14.80
3 delivery systems, meats	17.31
15 chain systems	15.05
Individual and chain	16.65
Semi-wholesale stores	12.09

* These five systems sell both meats, but the figures in the table are for the meat departments only.

U. S. Department of Agriculture Bulletin No. 1317

The total expenses for—	Averages	Common Amounts
One-man stores	25.0%	21.5 to 29.0%
Two-man stores	20.0%	17.5 to 22.5%
Three-man stores	18.5%	16.5 to 20.0%
Four-man or larger stores	16.5%	14.5 to 18.5%

Operating Expenses Increasing

This investigation was made in 1919, or 8 years ago. In 1924 another investigation was conducted by Horace P. Secrist under the auspices of various agencies interested in retail meat distribution. The results of this investigation, which was made 5 years later, are reproduced in Table No. 24-A. The total operating expenses during 1924 vary all the way from 18% to 23%, or there is a maximum spread of over 7% between the figures established during 1919 and those of 1924. Since 1924, expenses have not decreased in the retail meat business, rather the reverse, and demands are constantly being made upon the market owners for higher wages.

This is substantiated by the results of another investigation made in 1923 and published by the United States Department of Agriculture in Bulletin No. 1442, by K. B. Gardner, and presented in Table No. 25. It will be noted that expenses vary from a minimum figure of 18.75% to as high as 24.11%, the latter figure representing a market operating at a loss.

While such investigations cover only a limited number of markets, the retailer who will compare the expense figures of former years with those of today will realize quickly the great change which has taken place in the operating expense in the retail meat business. This in itself is a very good reason why every retailer should know the operating expenses of his market.

Typical Operating Expenses in Markets

The figures which have been reported herewith may be considered vitally important to the meat retailer because they actually exist in the industry. In an independent investigation of expenses for the average type of market, made by the author. it was found that a fair average figure for the operating expense of a business in a typical American meat market is nearer an average of 23% than it is to 20%.

Table No. 25

GROSS MARGINS, EXPENSES, AND PROFITS IN INDIVIDUAL RETAIL MEAT MARKETS, 1923

(Amounts expressed in percentage of net sales)

Arranged by class of service, profit and loss groups, and annual volume of sales.	Total Expense*
Carry stores:	
Profit group—	
$14,000-$ 25,000	17.46
25,001- 50,000	18.78
50,001- 100,000	19.84
Over $100,000	19.12
All profit stores	18.75
Loss group—	
$14,000-$ 25,000	28.50
25,001- 50,000	27.73
50,001- 100,000	18.76
All loss stores	24.11
Profit and loss combined—	
$14,000-$ 25,000	20.23
25,001- 50,000	19.83
50,001- 100,000	19.44
Over $100,000	19.12
All carry stores	19.74
Limited—delivery stores:	
Profit group—	
$14,000-$ 25,000	17.49
25,001- 50,000	20.19
50,001- 100,000	21.26
Over $100,000	20.83
All profit stores	20.57
Loss group—	
$14,000-$ 25,000	21.59
25,001- 50,000	21.55
50,001- 100,000	20.64
All loss stores	21.45
Profit and loss combined—	
$14,000-$ 25,000	20.77
25,001- 50,000	20.53
50,001- 100,000	21.19
Over $100,000	20.83
All limited—delivery stores	20.80
Unlimited—delivery stores:	
Profit group—	
$14,000-$ 25,000	26.06
25,001- 50,000	20.47
50,001- 100,000	20.09
Over $100,000	18.72
All profit stores	20.30
Loss group—	
$14,000-$ 25,000	28.05
25,001- 50,000	26.98
50,001- 100,000	19.98
Over $100,000	17.77
All loss stores	23.39
Profit and loss combined—	
$14,000-$ 25,000	27.25
25,001- 50,000	21.49
50,001- 100,000	20.07
Over $100,000	18.59
All unlimited delivery stores	20.95
All individual retail stores	20.55

*Interest on investment not included as an expense.

High operating expenses, however, do not always indicate a business loss because the profit depends a great deal on the sales price received for the product. Investigating the business status of a certain successful western meat chain store company it was found that the average minimum cost of operating expenses was 26%. Some of the stores were operating at an expense of 30 to 32% and still were making a profit because this particular company had built up a reputation for quality products which enabled them to get a high price for their meats.

By assuming an average operating expense of only 21% for the average market as compared to some of the figures established for 1919, it costs the retailer $5.00 more today to do $100.00 worth of business than it did in 1919, which was also a period when wages were very high on account of the shortage of manual labor.

The increase in expenses, however, is not alone in wages but in practically every item, as evidenced in the table presented by K. B. Gardner, and reproduced herewith from Department of Agriculture, Bulletin 1317, giving a survey of expenses as they existed during 1923.

A SIMPLE BOOKKEEPING SYSTEM

The meat retailer who will study the examples of the simple bookkeeping system given in the following pages has no excuse upon which to base his claim that that it will entail intricate bookkeeping methods. By using this system he has the opportunity to record all of his business transactions and therefore arrive at the facts so he can know how much it costs him to do business. With these facts in his possession, he is in position to make a correct selling price.

The great majority of business concerns in this country close their books on a monthly basis. The retail meat business, however, is usually conducted on a weekly basis. Practically all bills are payable weekly, and it has been customary to talk about sales "per week" and profit "per week" in this industry.

For that particular reason, the bookkeeping system illustrated has been laid out upon a weekly basis. The retailer who wants a monthly report will find it comparatively easy to consolidate the weekly reports, add together the totals, and thereby quickly

get the results by the month. The same applies to the yearly statement, which can be made up from weekly or monthly statements as may be desired.

In making up a set of books for the retailer, there are three principal basic forms required. The retailer who wants more details and statistics about his business can always extend his bookkeeping system to keep any additional information he may require. The principal object of the bookkeeping system is to get at the principal facts of the business and record them in the simplest possible manner. Accountants will always find it possible to differ on certain matters of details and will vary somewhat as to what is best for the meat retailer.

The particular system employed, however, can be varied, extended and altered to suit most any meat market. Forms for making up such a bookkeeping system can be secured from firms specializing in business stationery. A great variety of ruling is available so that no retailer will have difficulty in making up his own set of books, and he can use as many columns as are required. For instance, the retailer who handles canned goods or groceries in addition to his meats will probably want to keep separate accounts, and these can be inserted or added. The same applies to a retailer who wants to keep a record when handling fish, or who may want to keep accounts of separate departments.

Facts Required

Fundamentally the method of bookkeeping illustrated herewith will show:

1. The sales
2. Less cost of goods
3. Leaves gross margin
4. Deduct all expenses
5. Which leaves profit.

This analysis is the fundamental basis of a bookkeeping system and therefore requires the recording of sales, of the cost of the goods, and of all expenses. For that reason the forms required consist of:

Form No. 1: The Daily Record on a Weekly Basis.
Form No. 2: The Weekly Operating Statement.
Form No. 3: The Weekly Financial Statement.

The Daily Record

The Daily Record is divided into blank columns, each one intended for a different business transaction. Some markets may have expenses coming under different headings. Therefore the bookkeeping system is primarily intended to show the necessary principles of such a system to the retailer. For instance, another column may be added for "advertising" expenses, "taxes, insurance, etc.," providing these items are not already listed under miscellaneous expenses. Again a column may be added for "other income" as it may be possible that the retailer has sub-rented certain space in his store, for instance, to a fruit and vegetable stand. Therefore, the retailer will always find it best to arrange for a simple method of bookkeeping to suit his individual requirements.

Explanation of the Daily Record

Column 1 is for the recording of cash sales. The cash register shows at the end of the business day, the total cash received from

Example Form X101

Year 1927	Date	1 Cash Sales	2 Cash received from charge accounts	3 Cash purchases made	4 Wages	5 Delivery wages	6 Delivery expense	7 Rent
Monday....	3/6	66.50	119.10	42.50	.....	.....	4.15	.....
Tuesday....	3/7	82.25	20.90	64.50	.....	.....	.....	.....
Wednesday.	3/8	89.75	36.10	14.25	.....	.....	4.15	.....
Thursday...	3/9	53.00	6.20	35.75	.....	.....	.....	.....
Friday.....	3/10	65.00	18.80	79.00	.....	.....	.....	.....
Saturday...	3/11	175.00	93.00	.....	38.00	20.00	8.00	26.00
Total....	.....	531.50	294.10	236.00	38.00	20.00	16.30	26.00

sales, in addition to the charge accounts. The charge accounts should be deducted from the total cash received and the result should be entered in Column 1.

Column 2 is for the recording of cash received from charge accounts. Or in other words, the amount received from the customers who pay their bills weekly or monthly.

Column 3 is used for purchases which have been paid for on that day. While the great majority of meat market owners pay their bills on a weekly basis, there are quite a few items which are bought from so-called peddler wagons. While beef is usually not bought that way, bologna, sausage, pork cuts, and other meats are frequently bought for cash, and it is for such purchases that Column 3 is intended. Such buying is found more frequently in larger cities.

Column 4 is to record the wages and salaries and all money

THE DAILY RECORD

Week Ending.....

8 Ice and refrig-eration	9 Heat, light and power	10 Wrap-ping paper, twine & supp.	11 Miscellane-ous expenses	12 Proprie-tor's salary	13 Charge sales	14 Charge pur-chases	15 Weekly depre-ciation	16 Cash paid on ac-counts payable
.....	.....	15.60	phone 12.00	.....	17.00	53.00	.....	.....
.....	.....	14.00	.....	.....	8.00	16.35	.....	.....
.....	8.70	.....	.....	.....	35.50	12.75	.....	.....
.....	.....	12.00	.....	.....	35.00	.....	.....	152.50
3.00	.....	.....	.....	.....	8.00	69.00	.....	.....
.....	.....	.....	.....	55.00	78.25	12.00	.....	.....
3.00	8.70	41.60	12.00	55.00	188.25	163.00	12.50	152.50

expenditures which come under this classification, with the exception of the proprietor's salary.

Column 5 is used only providing the retailer has a delivery system and is used for wages such as can be classified under the item of delivery, as drivers, delivery boys, etc.

Column 6 is for the recording of all expenses on delivery. Automobile depreciation, gasoline, oil, auto insurance, tires, purchases of delivery equipment and other accessories.

Column 7 is for the recording of rent. Since this daily record is on a weekly basis, it is very easily arrived at by dividing the yearly amount paid for rent by 52 which gives the weekly amount of money paid for rent.

Column 8 is used for the recording of all expenses for refrigeration. This may be for either mechanical refrigeration or for ice. Such expenses are either the actual ice bills or the operating cost of the refrigerating machine, such as ammonia, oil, water, and repairs. Unless a separate column is kept for power and if no other power machines are in the market, the bill for electric power on the ice machine should also be entered in this column. If other power machines are used, for instance, for the making of sausage or bologna and no separate meter exists showing the amount of power consumed for each department, it becomes difficult to establish a correct cost for operating the refrigerating machine. Unless a separate column is carried for depreciation, it is also well to itemize depreciation on the refrigerating plant under the expense for refrigeration.

Column 9 is used for the recording of light, heat and power. This column of course, can be divided into three different columns, in order to keep a detailed check on the various items.

Column 10 is used for entering expenditures for general supplies such as wrapping paper, twine, wooden dishes, and a great number of other supplies which may come under this heading. This many include for instance, tools, sharpening of tools, grinding of knives and plates. In a small market it is often the custom to include the purchase of and the laundry expenses of butcher's

coats and aprons. In a large market where such items run into considerable money it is advisable to set up a separate column for this expense.

Column 11 is one which, again, may be divided into several other columns if the size of the business warrants it. It covers miscellaneous expenses which do not, of course, occur very frequently. For instance, bill heads and stationery, the purchase of additional equipment, liability insurance. This item of insurance, however, is usually kept in a separate column in a larger business as it is a considerable expense item.

Column 12 is for entering the proprietor's salary.

Column 13 has been explained under Column 1. It is merely for charge sales made during the day.

Column 14 is for the recording of all purchases made for meats, which are charged and paid weekly or monthly.

Column 15 is reserved for the retailer who wants to enter his depreciation expense every week.

Column 16 is reserved for the retailer whenever he pays out cash for bills which he owes. He enters these items in Column 16.

The Weekly Operating Statement

As can be seen, the daily record sheet can be made flexible to suit the condition of each individual market and as many columns can be provided as the retailer needs. At the end of each week every column should be added up so that the figures may then be transferred to the weekly operating statement.

Explanation of the Weekly Operating Statement

The weekly operating statement is the retailer's guide to discover whether he is making or losing money and for that reason is very important. Practically all the figures on this statement are transferred from Form No. 1, the Daily Record. When opening up a set of books, however, it is important to see

that a correct inventory is taken, including cash on hand, accounts receivable and all liabilities listed, as a basis for future comparison. Thereafter, the figures are simply carried forward from one week to another.

A study of the weekly operating statement shows that it is not complicated and offers no excuse for the retailer to be without such a simple bookkeeping system. The daily record sheet shows exactly what the retailer is paying out. The operating statement shows him the amount of profit or loss and Form 3, the weekly financial statement shows the actual net worth of his business. These three fundamental facts every retailer should know.

Explanation of the Weekly Financial Statement

In the example given, the financial statement at the opening of the set of books was as follows:

Assets:		
Cash on hand	$ 495.00	
Accounts receivable	275.00	
Meat on hand	500.00	
Equipment	3,000.00	
		$4,270.00
Liabilities:		
Accounts payable	$ 325.00	
Surplus	3,945.00	
		$4,270.00

The weekly financial statement may also be considered a trial balance and proves the correctness provided the total assets always equal the total liabilities. All the figures which should be placed on the financial statement are obtained from Form 1, the daily record and from Form 2, the weekly operating statement. Form 3, the weekly financial statement, will then give the retailer his exact status in business.

The above three forms will give any retailer sufficient facts about his business so that it is an easy matter to arrive at the percentage of his operating expenses. It, therefore, gives the retailer the facts upon which to establish a correct selling price. As an illustration, if the retailer has sold $1,000 world of meats

Example Form 2

WEEKLY OPERATING STATEMENT

Week Ending .....

			Totals	
1.	Cash Sales (Total of Col. 1)	$531.50		
2.	Charge Sales (Total of Col. 13)	188.25		
3.	Add lines 1 and 2 and enter in total column		(3)	$719.75
4.	Meat on hand at beginning	$500.00		
5.	Meat purchased for cash (Col. 3)	236.00		
6.	Meat purchased on charge (Col. 14)	163.00		
7.	**Add lines 4, 5, 6 and total**	**899.00**		
8.	Inventory at closing	475.00		
9.	(Deduct line 8 from the total on line 7 and enter in total col. which will give cost of sales		(9)	424.00
10.	Deduct line 9 from line 3 which will give Gross Margin. Enter on line 10		(10)	295.75
	Expenses			
11.	Shop Wages (Col. 4)	$ 38.00		
12.	Delivery Wages (Col. 5)	20.00		
13.	Delivery Expense (Col. 6)	16.30		
14.	Average Rent for Week (Estimate)	26.00		
15.	Ice and Refrigeration (Col. 8)	3.00		
16.	Heat, Light and Power (Col. 9)	8.70		
17.	Wrapping, Etc. (Col. 10)	41.60		
18.	Miscellaneous (Col. 11)	12.00		
19.	Depreciation (Col. 15)	12.50		
20.	.....			
21.	Add lines 11 to 20 and enter on line 21 in total column		(21)	178.10
22.	Deduct line 21 from line 10 and enter line 22		(22)	117.65
23.	Cash drawn by proprietor (deduct from line 22)			55.00
	Net Profit for Week			$ 62.65

during the week and his total operating expenses are $210.00 for that period, he knows that his operating expenses are 21% on sales. Without having such facts, it is practically impossible to establish a correct selling price.

Explanation of Operating Expenses

There are some items in the various statements which require further explanation in order that the retailer may be thoroughly informed as to the various charges and expenses which are to be recorded.

Example Form 3

FINANCIAL STATEMENT

Week ending .....

	Assets	Col. 1	Col. 2	Col. 3
1.	Cash on hand at beginning	$ 495.00		
2.	Cash received from Cash Sales	531.50		
3.	Cash received from Charge Sales	294.10		
4.	Add lines 1, 2, 3 and enter in Col. 2		$1,320.60	
5.	Cash paid out for Meat (cash purch'ses)	236.00		
6.	Cash paid out for Expenses	139.60		
7.	Cash paid out on Accounts Payable	152.50		
8.	Cash drawn by Proprietor	55.00		
9.	Add lines 5, 6, 7, 8 and enter in Col. 2		583.10	
10.	Cash on hand (deduct line 9 from 4 and enter in Col. 3)			$ 737.50
11.	Accounts Receivable at beginning	275.00		
12.	Charge Sales for Week	188.25		
13.	Add lines 11 and 12	463.25		
14.	Cash received from Accounts Receivable	294.10		
15.	Deduct line 14 from 13 and enter in Col. 3			169.15
16.	Meat on hand at beginning	500.00		
17.	Meat purchased for cash	236.00		
18.	Meat purchased on charge	163.00		
19.	Add total of 16, 17 and 18	899.00		
20.	Cost of meat sold	424.00		
21.	Deduct 20 from 19 and enter in Col. 3			475.00
22.	Equipment	3,000.00		
23.	Equipment purchased			3,000.00
	Add all items in Col. 3, which will give you Total Assets			$4,381.65
	Liabilities			
25.	Accounts Payable at beginning	$ 325.00		
26.	Purchases charged	163.00		
27.	Add 25 and 26	488.00		
28.	Paid on Accounts Payable	152.50		
29.	Deduct 28 from 27 and enter in Col. 3			$ 335.50
30.	Previous Surplus or Investment	3,945.00		
31.	Profit for Week	62.65		
32.	Add 31 and 32 and enter in Col. 3			4,007.65
33.	Reserved for Rent	26.00		
34.	Reserved for Depreciation	12.50		
35.	Add 33 and 34 and enter in Col .3			38.50
	Add all items in Col. 3, which will give Total Assets			$4,381.65

Delivery Expenses

Expenses in connection with delivery have become a very important factor in the retail meat business. Although there has been a general tendency throughout the country to eliminate the delivering of meats, there are certain markets which find it absolutely necessary to render such service because the trade demands it. Despite the fact that the cash-and-carry store is gaining in favor, there still exists a great number of markets which are practically compelled to deliver meats to their customers.

Every item of expense which pertains to delivery should be charged in this column. The most common expenses are:

1. Auto trucks
2. Garage rent
3. Garage labor
4. Tires
5. Oil
6. Gasoline
7. Painting of truck
8. Depreciation on equipment
9. Liability insurance
10. Fire and theft insurance.

It will be noted that the present day delivery system has a great number of expense items. While the majority of the expenses are direct, there is also an indirect expense which consists of the charge on depreciation.

Depreciation on auto trucks becomes a very important expense item due to the fact that delivery trucks are used very extensively and therefore depreciate rapidly. The owner of a small delivery truck which cost him say $500 may be able to trade it in after one year's use and get a trade allowance of $200, depending upon the condition of the truck. In such a case, the year's depreciation on the truck has been $300 which is equal to a depreciation charge in this instance of $25.00 per month.

Total delivery expenses may vary from 1½% to 6% of the total sales volume. Usually the larger volume of business delivered per truck, the smaller the expense per truck. The following interesting table has been published by K. B. Gardner, Associate Economic Analyst of the United States Department of Agriculture:

Table 26 shows delivery expense on the percentage of the delivery sales and also total delivery expense in percentage of total sales ranging from approximately $5,000 up to $167,000. The total average delivery expenses of this table is 4.2%, figured

Table No. 26

1923 DELIVERY EXPENSE OF 35 RETAIL MEAT MARKETS OPERATING AUTO TRUCKS, EXPRESSED AS PERCENTAGES OF DELIVERED SALES AND OF TOTAL SALES

Delivered Sales (In dollars)	Total Delivery Expense in Percentage of Delivered Sales	Total Delivery Expense in Percentage of Total Sales
4,734	8.2	2.1
6,549	14.6	5.8
6,748	10.7	1.6
6,980	15.7	3.1
9,894	10.6	2.7
10,677	13.8	2.8
11,509	6.0	3.0
12,684	7.9	2.0
12,960	13.6	6.8
14,636	11.4	2.9
18,496	5.5	1.9
19,628	9.2	4.6
20,337	10.4	2.6
22,292	9.0	4.0
23,897	5.4	2.1
24,090	5.3	3.7
26,042	6.1	3.1
28,631	5.1	2.5
29,825	6.6	4.4
31,950	4.9	3.6
32,931	5.2	2.6
34,873	5.4	3.3
38,214	5.0	3.5
39,769	3.0	2.0
48,087	7.9	6.3
48,157	5.7	4.0
49,376	5.2	3.1
50,912	6.4	2.5
51,031	8.0	6.0
53,845	4.1	2.7
63,065	3.1	2.1
90,748	3.7	2.8
91,214	3.2	2.1
92,458	4.2	3.8
167,719	6.0	3.6

on the percentage of total sales. Comparing delivery expenses to other operating cost in the retail meat business, with the exception of wages it is comparatively high. It is a well known fact that many retailers do not operate on a margin of profit as high as the total delivery expenses and if this heavy expense could be eliminated, it would add considerably to the profits of the market owner.

Rent

Investigations have shown that many retailers who own their store building make the serious mistake of charging only a very small rent for the use of the building they own, or they make no charge. The retailer owning his own property should figure rent on the same basis as if he were renting the store from somebody else. If the market owner did not occupy the store himself he would certainly lease it and receive at least 10% gross return on his investment in the store building.

If correct operating expenses are to be established, such items as ownership should not enter into the matter. If the retailer does not charge sufficient rent according to the above basis, he is not getting at the true facts of his business operating expenses.

Proprietor's Salary

This is another very important expense item frequently overlooked by the great majority of retailers. So many smaller retailers operate their business in the belief that the profit they show in the conduct of their business is sufficient compensation for their efforts. Since the item of wages is the heaviest expense in the retail meat business, the retailer who does not charge up his own salary may be operating at a loss. The author has frequently investigated operating conditions in markets and found owners who claimed that they were making good profits, when there was barely enough profit to pay the proprietor's salary.

As an illustration, one owner mentioned that his market, which employed one meat cutter beside himself, was netting approximately $3,000 per year. Further investigation proved that the market owner was not drawing salary for personal services. But he mentioned that he could get a position at any time for $60 a week, as manager of a chain store. When this $60.00 per week or $3,120 per year, was applied against the fictitious profit of $3,000, the business showed a loss of $120.00.

The man who invests thousands of dollars in a market and assumes all the responsibilities in conducting a business establishment, is also entitled to a salary. The profits which he is making above his salary may be termed "business profits," and he is entitled to them for the risk he is taking in investing his money and conducting the business.

Comparatively successful business men who charge themselves either a salary equal to that of their meat cutters are also doing an injustice to themselves. On account of his business ability, the meat retailer is worth more to the industry than the meat cutter. Modern business bases salaries according to ability and the same retailer could secure a position in a meat market which would give him probably twice the amount of money paid to the average meat cutter. Accordingly he should charge himself a salary which would bring his wages to a figure equal to his actual worth according to his ability.

A great many retailers claim they operate on a low wage expense of about 8 or 9%, and pride themselves on this fact. These retailers usually overlook including their own salary. If a fair salary were added to the low expense, the total wage expense would be considerably higher. Therefore, the retailer who does not charge a fair salary for his own services, equal to that he would receive in an executive capacity for somebody else, is simply cheating himself.

This same principle applies when members of the retailer's family work in the market. This may be the wife, son or daughter. Very often they receive only very small salaries or none at all, and the retailer who makes up his business operating expenses on such a basis is also making a mistake. He must figure the same basis of compensation for his family that he would have for somebody else performing the same work.

United States Government income tax reports have had a great influence in bringing about the charging of salary on income tax reports and have induced many retailers to keep some records of their business transactions so they are able to make out income tax reports correctly.

Depreciation

Depreciation is another charge in the retail meat business frequently overlooked because it is in reality an indirect expense.

In the past conservative business firms made it a rule to charge off equipment on their books as quickly as possible. While this policy from a business standpoint is extremely conservative, its practice is really illegal. For instance, if a market owner buys a refrigerator for $1,000 and deducts the entire amount from his profits, he will find that in all probability the government income tax authorities will not allow it. The United States Government has laid down certain rules and regulations which define the subject of depreciation clearly. In Article 161 under Depreciation, published in "Regulations 65, Relating to the Income Tax, Under the Revenue Act of 1924," it reads:

Depreciation Defined

"Article 161—DEPRECIATION—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business may be deducted from gross income. For convenience such an allowance will usually be referred to as depreciation, excluding from the term any idea of mere reduction in market value not resulting from exhaustion, wear and tear, or obsolescence. The proper allowance for such depreciation of any property used in the trade or business is that amount which should be set aside for the taxable year, in accordance with a reasonably consistent plan (not necessarily at a uniform rate), whereby the aggregate of the amounts so set aside, plus the salvage value, will, at the end of the useful life of the property in the business, equal the basis of the property determined in accordance with section 204 and articles 1591-1603. Due regard must also be given for current upkeep."

In other words, depreciation should cover upkeep charges and proper allowance for the original purchase price of the equipment over a reasonable life. This seems to be about the general decision of the government. It is well to note, however, that in the retail meat business, depreciation charges do not always run the same. This is because progressive business methods require that certain equipment be constantly kept up to date. It very frequently happens that equipment is not used for as long a time as it was intended.

Depreciation Example of Refrigerator

A well-constructed refrigerator has been known to last for 30 and 40 years and still longer. The progressive market owner,

however, who buys a refrigerator today for $800.00 will probably find that in three years' time his business will have grown to such an extent that he will require double the size of the refrigerator. For that reason he buys a new refrigerator of a larger size and gets an allowance of $400.00 on the old refrigerator. In other words the actual depreciation charges are about $133.00 per year, and such losses should be recorded as actual expenses. Modern business equipment, such as cash registers, adding machines, computing scales, electric meat cutters and slicing machines are constantly being improved upon. Equipment of this type usually does not serve as long as it is intended, but is traded in for more improved models when they appear on the market. Any allowance submitted for the old equipment should always be considered in estimating the depreciation on equipment.

Practices Found

One of the leading chain store companies carry depreciation charges on equipment on their books so that the total outlay expense is written off in five years. A great many other chain stores and larger markets, when the subject of depreciation was investigated, were found to be charging an average of about 2% per month for depreciation. Others have been found where a charge of 1% monthly was made for depreciation. From a conservative standpoint, the 2% per month depreciation allowance indicates good business practice.

With the figures established and given in the various forms, the retailer will find it comparatively easy to open up his own set of books. The system is so flexible that it can be made up to suit the conditions of each market. It has been the hope of the author to bring out principally such figures as are actually required and which are of the greatest benefit to the retailer.

A simple and correct bookkeeping system is the retailer's guide in conducting his business successfully. It is required also in order to know if one is successful in business or not.

CHAPTER VII

Establishing Cost and Selling Prices

20 Beef Cutting Tests

Retail Cuts

Midwestern Style of Cutting

Test Sheets No. 1 to 20

CHAPTER VII

ESTABLISHING COST AND SELLING PRICES

RETAIL BEEF CUTS

Midwestern or Chicago Style of Cutting
Test Sheets Nos. 1 to 20

In previous chapters, the author has pointed out some of the disadvantages in the retail meat industry. One of the principal shortcomings discovered was the difficulty of establishing a correct cost and selling price, or rather the absence of any definite method of accomplishing this important task.

Detailed Explanations of Test Sheets

In this chapter, tests and charts are given which show a method of establishing a true cost and then a selling price. These tests and charts are based upon actual facts, and rule-of-thumb methods have been entirely discarded. These charts present facts which, no doubt, will be a revelation to the majority of retailers, for they bring out the one great difference which exists between the figuring of cost and selling prices in most any other line of business as compared to the retail meat business.

A Simple Example

As an example, if a grocer buys 100 pounds of sugar which has cost him 10 cents per pound and he wants to make 33% profit on the selling price, he will sell each pound of the sugar for 15 cents per pound. He accordingly makes 33% profit on the sales price. This example is fundamentally correct as it applies to most any business except the retail meat business unless a carcass is sold as a whole. If the retailer buys a whole carcass for $10.00, he must sell the whole carcass for $15.00 to realize a profit of 33% on the sale. If this were the method of selling meats in every day practice, the problem of cost and selling prices would be a very simple one.

However, when the meat retailer, buys a carcass of beef, veal, lamb or pork, he divides it into many cuts. Some of the waste fats of the meat, he sells at a low price. For the waste bones, he receives practically nothing. There is an additional cutting waste and loss so that the retailer faces a very difficult problem. Since meats are sold on a "per pound" basis, the problem to solve is: "How to establish a correct cost 'per pound' of such meats which he can sell to his trade."

A More Difficult Problem

If a 100-lb. hindquarter has been bought at 10 cents per lb., the retailer knows positively that his first cost has been $10.00 for this 100 lbs. of meat. After trimming this hindquarter and getting it ready to be sold over the counter, he finds that he has only 85 lbs. of meat left. Therefore, the $10.00 he has paid for the 100 lbs. of meat really applies to the 85 lbs. he has left; or, in other words, his cost "per pound" has advanced considerably.

In this particular case, the 85 lbs. of beef have cost the retailer actually 11.76 cents or very close to 12 cents per lb. This very important fact that the original or PRIME cost is not the actual cost to the retailer is clearly brought out. The tests and charts have all been based upon this fundamental fact in business accounting, namely, to discover, first of all, the actual cost after the PRIME cost is known. All charts have been based upon this principle.

Cutting losses, waste, bones and unsalable trimmings have been deducted from the price of the carcass. The revenue from these items has been added on again. The weight which is left has then been divided into the original price paid for the carcass, thereby giving the ACTUAL cost per pound of the meat.

In order to standardize in these tests, all allowances for fats, waste and bones received for these products have been figured on the following price basis:

Bones	25	cents per 100 lbs.
Suet and cod fat	5	cents per lb.
Shop fat	2½	cents per lb.

The problem of making up a standard test to apply to conditions in all retail markets is the most difficult one to solve. This is because there is such a variety in the grades of beef and other meat products handled in the meat markets that it becomes

extremely difficult to establish a positive standard. Furthermore, the great difference in the quality, grade, and amount of waste on different carcasses makes it still more difficult to establish a standard.

Therefore, the author found it advisable to make up tests and charts based upon a cutting method considered the most practical for a retailer to adopt. Furthermore, to base these tests upon the weight of carcass used in the majority of markets and popular with the largest percentage of retailers throughout the west and middle-west. This test of cutting is typical of the middle-west, otherwise called the "Chicago style," and has therefore been used as a basis for the main set of test sheets Nos. 1 to 20. It has been used to exemplify the style of cutting which may be considered typical of what the largest number of retailers consider the most practical method of cutting up a carcass.

The localities selected for the four principal tests are Chicago, New York, Baltimore and Spokane. The tests, therefore, may be considered typical of the cutting methods used in the middle-west, Greater New York, Baltimore and the southeastern coast, and the northwestern part of the United States.

Tests to Suit Various Conditions

Since many retailers have a slightly different method of cutting up a carcass, the figures in these tests may not apply to every meat market, as the percentages of wholesale cuts may vary. Furthermore, in allowing credits for fats and suet, it must be taken into consideration that there are a great number of market owners who do not give away fat or suet. Again, there are other markets where fats and suet are placed into rolled roasts, rolled plates or into chuck roasts and where the maximum price is secured for these fats. Where they are not used in this manner, these valuable fats may go to waste. In many sections of the country, it is customary to give away fats and suet with meats. Unless the amount of fat which is given away is taken into consideration, it may account for a great loss of revenue to the retailer.

The retailer, in studying and analyzing these various tests and charts will discover in them a correct guide as to how he can arrive at both a PRIME and an ACTUAL cost, and arrange his selling prices accordingly.

Establishing the Selling Price

After the actual cost has once been established, it becomes fixed. This is different, however, with the selling price, which is usually influenced and governed by local demand and trade conditions. Therefore, selling prices vary greatly in different parts of the country. As an lilustration, flank steaks are sold at a low price in many localities, while in another section, where there is a great demand for this steak, they bring higher prices than sirloin steaks. This brings out the fundamental fact that the law of supply and demand also governs retails prices in the meat business.

In studying the analysis of the various selling prices given in the charts it will be found that they may be varied to meet the conditions of various localities. However, this fundamental fact should be borne in mind: *the money to be received for the carcass should correspond with the figure on the bottom of the sheet showing the amount of money which has to be received for the meat to make a definite amount of profit and cover a certain percentage of operating expenses.*

Tests Show Different Expenses and Profits.

To apply these tests in a practical manner to the market-owner's problems, they have been based upon various operating expenses such as are most commonly found in the retail meat industry. In the average market, the operating expenses vary from 18 to 23%. Therefore, the charts have been based upon operating expenses of 18, 20, 21, and 22%. In addition, these tests have been based upon the making of a net profit of 5% on sales, so that the total amount of profit desired is figured our on a basis of 23, 25, 26 and 27%.

Each set of beef test sheets, excepting the New York style, have been worked out on a basis of beef costing 10, 12, 14, and 16 cents per lb. This gives a wide range for the average grade of beef handled in the majority of markets.

The figures used in the Chicago and Baltimore cutting tests have been furnished through the courtesy of the Bureau of Agricultural Economics of the United States Department of Agriculture, and may therefore be considered absolutely correct. These tests also offer the retailer an opportunity to make his individual wholesale cuts and divide them into retail cuts. The

arbitrary selling prices on these charts have been arranged to effect as nearly as possible a minimum price spread.

Percentage Formula Can Be Established

Retailers who buy beef of a uniform weight and quality can establish some very interesting percentages on these tests, provided their method of cutting is similar. Analysis, for instance, will show that the plate, brisket and shank meat has been sold at the PRIME or first cost of the beef. Chuck and shoulder roasts are sold on a basis of 50% added to the PRIME cost. Sirloin steaks show 100% added to the original cost, and porterhouse steaks, 150% added to the original cost.

It is very evident that the smaller the variety of meats handled, the simpler it will be for the retailer to establish a formula by which to guide himself correctly. It will be noted that all the fractions used in these tests are shown on the charts and that they have been figured on the same basis an accountant would figure them out. For practical purposes, however, it is advisable to figure all fractions in favor of the retailer.

Results of a Cutting Test

In taking test sheet No. 1 as an example, the following very interesting figures are discovered:

Total profit desired.....23%
Therefore, add to ACTUAL cost..30%
Original or PRIME cost of beef.....10 cents per lb.
ACTUAL cost of beef.....13.10 cents per lb.
ACTUAL average sales price.....17.03 cents per lb.
Total PRIME cost of beef.....$23.55
Total ACTUAL cost of beef.....$26.37

To realize 23% on sales on this side of beef, the retailer must realize $34.28. In other words, the test brings out some important fundamental facts, namely, that the side of beef which has originally cost the retailer $23.25, must bring a total of $34.28 in order to make a total profit of 23%.

The wholesale cut of this Chicago style of cutting show the following percentages on this particular test:

Chuck	25.22%
Ribs	09.28%
Plate and brisket	12.58%
Shank	04.30%
Loin	18.92%
Round and rump	25.05%
Flank	04.65%
Total	100%

The retailer who has been using rule-of-thumb methods in trying to arrive at cost figures of beef will discover that by making cutting tests he has more opportunity of using a pencil for figuring than most any other business man. He will find that making up his own tests will be very helpful to him in giving him the true cost of his products. The retailer will also realize that the only way to simplify methods of establishing cost and selling prices will be brought about by adopting standards in the grading of beef so that he will buy products as close as possible to a standard with live stock products.

Test No. 1
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$23.55

Method of Selling Pric

Medium Grade,

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTU NE WEIG 1-ft AFTE deduct shrink suet, and bo
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shouider Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 5.94		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0250	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.19		21
RIBS.....	21 14	Biade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	2.96		29
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.01		5
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	4.46		35
LOIN.....	44 9	Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .3750	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324	5.90		
		Shank Meat	2 4	.0096			48
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0125	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.09		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$23.55		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

ablishing Cost and f Retail Beef Cuts

ed, one rib on Hindquarter

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

ACTUAL OST of the wholesale its AFTER leducting hrinkage, vaste and ones, and giving redit for et, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
$ 6.34	.1153	.1310	$ 8.24	.1499	.1703	15 15 12 12	$ 3.58 1.74 1.42 .92
2.19	.1001	.1310	2.85	.1301	.1703	24 22	3.40 1.69
2.96	.0999	.1310	3.85	.1299	.1703	10 10	1.36 1.60
1.50	.2927	.1310	1.95	.3805	.1703	10	.51
5.12	.1437	.1310	6.66	.1868	.1703	25 26 12 12	4.53 3.93 .12 .10
6.94	.1440	.1310	9.03	.1872	.1703	20 14 14 10	6.16 1.05 1.07 .22
1.32	.2070	.1310	1.71	.2691	.1703	16 14	.32 .61
$26.37			$34.28				$34.33

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1310c.
ACTUAL sales price to realize 23% profit, .1703c.

Test No. 2
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$23.55

Method of Selling Pric
Medium Grade,

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTU NE WEIG left AFT deduc shrink suet, and be
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 5.94		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0250	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326	2.19		21
			21 14	.0928			
		Plate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	2.96		29
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0430	1.01	Cr. .0125	5
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	4.46		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .3750	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096	5.90		48
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0125	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.09		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$23.55		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

ablishing Cost and
)f Retail Beef Cuts

ed, one rib on Hindquarter

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ACTUAL OST of the wholesale uts AFTER deducting shrinkage, waste and ones, and giving credit for uet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
$ 6.34	.1153	.1310	$ 8.50	.1545	.1756	16 16 12 12	$ 3.82 1.86 1.42 .92
2.19	.1001	.1310	2.93	.1341	.1756	24 22	3.40 1.69
2.96	.0999	.1310	3.97	.1339	.1756	10 10	1.36 1.60
1.50	.2927	.1310	2.01	.3922	.1756	10	.51
5.12	.1437	.1310	6.86	.1926	.1756	26 28 12 12	4.71 4.23 .12 .10
6.94	.1440	.1310	9.30	.1930	.1756	20 15 15 10	6.16 1.12 1.14 .22
1.32	.2070	.1310	1.77	.2774	.1756	16 15	.32 .66
$26.37			$35.34				$35.36

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1310c.
ACTUAL sales price to realize 25% profit, .1756c.

Test No. 3
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$23.55

Method of I Selling Pric

Medium Grade, R

WHOLESALE CUTS	Weight of Whole-saie Cuts	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGI left AFTE deducti shrinka suet, f and bo
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shouider Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 5.94		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0250	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Biade Rib Roast (2 ribs)	7 11	.0326	2.19		21 1
			21 14	.0928			
		Piate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	2.96		29 1
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.01	Cr. .0125	5
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	4.46		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .3750	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324	5.90		
		Shank Meat	2 4	.0096			48
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0125	
			59 0	.2505			
		Fiank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.09		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$23.55		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

TUAL f of the lesale AFTER ucting nkage, te and es, and ving lit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
6.34	.1153	.1310	$ 8.56	.1567	.1769	16 16 12 12	$ 3.82 1.86 1.42 .92
2.19	.1001	.1310	2.96	.1351	.1769	25 22	3.55 1.69
2.96	.0999	.1310	4.00	.1349	.1769	10 10	1.36 1.60
1.50	.2927	.1310	2.02	.3951	.1769	10	.51
5.12	.1437	.1310	6.91	.1940	.1769	26 28 12 12	4.71 4.23 .12 .10
6.94	.1440	.1310	9.37	.1944	.1769	20 16 15 10	6.16 1.20 1.14 .22
1.32	.2070	.1310	1.78	.2795	.1769	16 15	.32 .66
6.37			$35.60				$35.58

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1310c.
ACTUAL sales price to realize 27% profit, .1769c.

Test No. 4
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$23.55

Method o Selling Pr

Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC WE Al ded shr su and
	lbs. oz.		lbs. oz.				lbs
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 5.94		5
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0250	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326	2.19		2
			21 14	.0928			
		Plate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	2.96		2
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.01	Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	4.46		3
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .3750	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096	5.90		4
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0125	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.09		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$23.55		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

olishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales**
6.34	.1153	.1310	$ 8.75	.1591	.1808	16 16 12 12	$ 3.82 1.86 1.42 .92
2.19	.1001	.1310	3.02	.1381	.1808	26 22	3.64 1.69
2.96	.0999	.1310	4.08	.1379	.1808	10 10	1.36 1.60
1.50	.2927	.1310	2.07	.4039	.1808	10	.51
5.12	.1437	.1310	7.07	.1983	.1808	26 28 12 12	4.71 4.23 .12 .10
6.94	.1440	.1310	9.58	.1987	.1808	22 16 16 10	6.78 1.20 1.22 .22
1.32	.2070	.1310	1.82	.2857	.1808	16 15	.32 .66
26.37			$36.39				$36.38

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1310c.
ACTUAL sales price to realize 27% profit, .1808c.

Test No. 5
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$28.26

Method o Selling Pr
Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE AF ded shri sue and
	lbs. oz.		lbs. oz.				lbs
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.12		5
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0300	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326	2.63		2
			21 14	.0928			
		Plate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	3.56		2
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.21	Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	5.35		3
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4500	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096	7.08		4
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0150	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.31		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$28.26		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving lit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 12c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
7.61	.1382	.1578	$ 9.89	.1796	.2052	20 20 15 15	$ 4.78 2.32 1.78 1.14
2.63	.1200	.1578	3.42	.1560	.2052	26 28	3.69 2.15
3.56	.1200	.1578	4.63	.1560	.2052	15 15	2.04 2.40
1.80	.3512	.1578	2.34	.4566	.2052	14	.72
6.20	.1740	.1578	8.06	.2262	.2052	28 30 14 14	5.07 4.54 .14 .11
8.33	.1729	.1578	10.83	.2248	.2052	22 16 16 14	6.78 1.20 1.22 .31
1.63	.2557	.1578	2.12	.3324	.2052	18 15	.36 .65
1.76			$41.29				$41.40

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1578c.
ACTUAL sales price to realize 23% profit, .2052c.

Test No. 6
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$28.26

Method of Selling Pr
Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE AF ded shri sue and
	lbs. oz.		lbs. oz.				lbs.
CHUCK.....	59 6	Chuck Roast	23 14	.1014	$ 7.12		55
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
		Lean Trimmings	7 10	.0324			
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0300	
			59 6	.2522			
RIBS.....	21 14	Rib Roast (5 ribs)	14 3	.0602	2.63		21
		Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
PLATE AND BRISKET...	29 10	Plate	13 10	.0579	3.56		29
		Brisket	16 0	.0679			
			29 10	.1258			
SHANK.....	10 2	Shank Meat	5 2	.0218	1.21		5
		Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
LOIN.....	44 9	Sirloin Steaks	18 2	.0770	5.35		35
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
		Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4500	
			44 9	.1892			
ROUND AND RUMP.....	59 0	Round Steak	30 13	.1308	7.08		48
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096			
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .015	
			59 0	.2505			
FLANK.....	10 15	Flank Steak	2 0	.0085	1.31		
		Boiling Meat	4 6	.0186			
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$28.26		20

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

'UAL of the esale AFTER ctlng kage, e and s, and lng lt for at and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which orlginally has cost 12c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
						22	$ 5.25
						22	2.56
7.61	.1382	.1578	$10.20	.1852	.2115	16	1.90
						16	1.22
2.63	.1200	.1578	3.52	.1608	.2115	26	3.69
						28	2.15
3.56	.1200	.1578	4.77	.1608	.2115	15	2.04
						15	2.40
1.80	.3512	.1578	2.41	.4706	.2115	15	.77
						28	5.07
						30	4.54
.20	.1740	.1578	8.31	.2332	.2115	15	.15
						15	.12
						22	6.78
						16	1.20
						18	1.37
.33	.1729	.1578	11.16	.2317	.2115	15	.34
						18	.36
.63	.2557	.1578	2.19	.3426	.2115	16	.70
7.76			$42.56				$42.61

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1578c.
ACTUAL sales price to realize 25% profit, .2115c.

Test No. 7
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$28.26

Method o
Selling P
Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	A
	lbs. oz.		lbs. oz.				lb
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.12		
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0300	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.63		
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	3.56		
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.21		
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	5.35		
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4500	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	7.08		
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0150	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.31		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$28.26		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

'UAL of the lesale AFTER cting kage, e and s, and ing it for at and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originaliy has cost 12c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales**	**TOTAL SELLING PRICES of aii retail cuts to yield about 26% gross profit on saies**
						22	$ 5.25
						22	2.56
						16	1.90
7.61	.1384	.1578	$10.27	.1868	.2131	16	1.22
2.63	.1200	.1578	3.55	.1620	.2131	26	3.69
						28	2.15
3.56	.1200	.1578	4.81	.1620	.2131	15	2.04
						15	2.40
1.80	.3512	.1578	2.43	.4741	.2131	16	.82
						28	5.07
						30	4.54
5.20	.1740	.1578	8.37	.2349	.2131	16	.16
						16	.13
						22	6.78
						18	1.35
						18	1.37
3.33	.1729	.1578	11.25	.2334	.2131	16	.36
						18	.36
1.63	.2557	.1578	2.20	.3452	.2131	16	.70
1.76			$42.88				$42.85

Condensed Anaiysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1578c.
ACTUAL sales price to realize 26% profit, .2131c.

Test No. 8
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$28.26

Method o Selling P

Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC W A de sh su an
	lbs. oz.		lbs. oz.				lb
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.12		
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .03	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.63		
RIBS.....	21 14	Biade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	3.56		
PLATE AND BRISKET...	29 10	Brisket	16 0	.1258			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.21		
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	5.35		
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .45	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	7.08		
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0164	
		Shrinkage	0 2	.0005		L. .015	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.31		
		Fat	4 9	0194		Cr. .0281	
			10 15	.0465			
	235 8		235 8	100%	$28.26		

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

olishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL Γ of the olesale AFTER ucting nkage, te and es, and lving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 12c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICE—PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
7.61	.1382	.1578	$10.50	.1907	.2178	22 22 16 16	$ 5.25 2.56 1.90 1.22
2.63	.1200	.1578	3.63	.1656	.2178	26 28	3.69 2.15
3.56	.1200	.1578	4.91	.1656	.2178	16 16	2.18 2.56
1.80	.3512	.1578	2.48	.4847	.2178	16	.82
6.20	.1740	.1578	8.56	.2401	.2178	30 32 16 16	5.44 4.84 .16 .13
8.33	.1729	.1578	11.50	.2386	.2178	22 18 18 16	6.78 1.35 1.37 .36
1.63	.2557	.1578	2.25	.3528	.2178	18 16	.36 .70
1.76			$43.83				$43.82

Condensed Analysis:—Original PRIME cost of beef 12c per pound.
ACTUAL cost per pound, .1578c.
ACTUAL sales price to realize 27% profit, .2178c.

Test No. 9
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$30.62

Method o Selling Pr
Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE AE ded shri sue and
	lbs. oz.		lbs. oz.				lbs
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.72		5
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0325	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.84		
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			2
			21 14	.0928			
		Plate	13 10	.0579	3.85		2
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.32		
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	5.80		3
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4875	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	7.67		4
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .01625	
			59 0	.2505			
		Fiank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.42		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$30.62		20

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results were arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL of the lesale AFTER ucting nkage, e and s, and ving lt for fat and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
8.25	.1500	.1713	$10.72	.1950	.2227	22 22 16 16	$ 5.25 2.56 1.90 1.22
2.84	.13	.1713	3.69	.1690	.2227	26 28	3.69 2.15
3.85	.13	.1713	5.01	.1690	.2227	16 16	2.18 2.56
1.96	.3824	.1713	2.55	.4971	.2227	16	.82
6.75	.1892	.1713	8.78	.2460	.2227	30 32 16 16	5.44 4.84 .16 .13
0.04	.1876	.1713	11.75	.2439	.2227	24 20 20 16	7.40 1.50 1.53 .36
.78	.2792	.1713	2.31	.3630	.2227	20 16	.40 .70
.47			$44.81				$44.79

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1713c.
ACTUAL sales price to realize 23% profit, .2227c.

Test No. 10
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$30.62

Method o Selling Pr
Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC WI A de shr su an
	lbs. oz.		lbs. oz.				lbs
		Chuck Roast	23 14	.1014			
		Shouider Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.72		5
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0325	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.84		2
RIBS.....	21 14	Biade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Piate	13 10	.0579	3.85		2
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.32		
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirioin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	5.80		
LOIN.....	44 9	Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4875	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heei of Round	7 8	.0318			
		Rump Roast	7 10	.0324	7.67		
		Shank Meat	2 4	.0096			
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .01625	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.42		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$30.62		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

UAL of the esale FTER cting kage, e and , and ing t for at and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
.25	.1500	.1713	$11.06	.2010	.2295	22 22 18 18	$ 5.25 2.56 2.14 1.37
.84	.1300	.1713	3.80	.1742	.2295	27 28	3.83 2.15
.85	.1300	.1713	5.16	.1742	.2295	18 18	2.45 2.88
.96	.3824	.1713	2.63	.5124	.2295	18	.92
.75	.1892	.1713	9.05	.2535	.2295	30 32 18 18	5.44 4.84 .18 .15
.04	.1876	.1713	12.11	.2514	.2295	24 20 20 18	7.40 1.50 1.53 .41
78	.2792	.1713	2.38	.3741	.2295	20 18	.40 .79
47			$46.19				$46.19

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1713c.
ACTUAL sales price to realize 25% profit, .2295c.

Test No. 11
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$30.62

Method o Selling P
Medium Grad

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC W A de- shr su an
	lbs. oz.		lbs. oz.				lb
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.72		5
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0325	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.84		2
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	3.85		2
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.32		
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	5.80		3
LOIN.....	44 9	Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4875	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096	7.67		4
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .01625	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.42		
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$30.62		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

d, one rib on Hindquarter

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL OST of the wholesale ts AFTER educting hrinkage, vaste and ones, and giving redit for et, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
$ 8.25	.1500	.1713	$11.14	.2027	.2312	22 22 18 18	$ 5.25 2.56 2.14 1.37
2.84	.1300	.1713	3.83	.1755	.2312	27 28	3.83 2.15
3.85	.1300	.1713	5.20	.1755	.2312	18 18	2.45 2.88
1.96	.3824	.1713	2.65	.5162	.2312	18	.92
6.75	.1892	.1713	9.11	.2554	.2312	30 34 18 18	5.44 5.14 .18 .15
9.04	.1876	.1713	12.20	.2543	.2312	24 20 20 18	7.40 1.50 1.53 .41
1.78	.2792	.1713	2.40	.3769	.2312	20 18	.40 .79
$34.47			$46.53				$46.49

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1713c.
ACTUAL sales price to realize 26% profit, .2312c.

Test No. 12
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$30.62

Method of Selling Pric

Medium Grade,

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTU NE WEIG left AFTE deduct shrinka suet, and bo
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 7.72		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0325	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	2.84		21
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	3.85		29
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.32		5
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	5.80		35
LOIN.....	44 9	Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .4875	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324	7.67		
		Shank Meat	2 4	.0096			48
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .01625	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.42		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$30.62		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the lesale AFTER ucting nkage, te and es, and ving lit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales**
8.25	.1500	.1713	$11.38	.2070	.2364	24 24 18 18	$ 5.73 2.79 2.14 1.37
2.84	.1300	.1713	3.92	.1794	.2364	27 28	3.83 2.15
3.85	.1300	.1713	5.31	.1794	.2364	18 18	2.45 2.88
1.96	.3824	.1713	2.70	.5227	.2364	18	.92
6.75	.1892	.1713	9.32	2612	.2364	30 34 18 18	5.44 5.14 .18 .15
9.04	.1876	.1713	12.48	.2589	.2364	25 20 20 18	7.70 1.50 1.53 .41
1.78	.2792	.1713	2.46	.3853	.2364	22 18	.44 .79
4.47			$47.57				$47.54

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1713c.
ACTUAL sales price to realize 27% profit, .2364c.

Test No. 13
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$32.97

Method o Selling Pr

Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE l AF ded shri sue and
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 8.31		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0350	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	3.06		21
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	4.15		29
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.42		5
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	6.24		35
LOIN.....	44 9	Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .5250	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324	8.26		
		Shank Meat	2 4	.0096			48
ROUND AND RUMP.....	59 0	Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0175	
			59 0	.2505			
		Fiank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.53		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$32.97		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ivlng dlt for , fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass whlch orlginally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
8.89	.1616	.1846	$11.56	.2101	.24	24 25 18 18	$ 5.73 2.91 2.14 1.37
3.06	.1400	.1846	3.98	.1820	.24	27 30	3.83 2.31
4.15	.1400	.1846	5.39	.1820	.24	18 18	2.45 2.88
2.11	.4117	.1846	2.74	.5352	.24	18	.92
7.28	.2044	.1846	9.47	.2757	.24	32 34 18 20	5.80 5.14 .18 .16
9.73	.2019	.1846	12.65	.2625	.24	25 20 20 18	7.70 1.50 1.53 .41
1.94	.3043	.1846	2.52	.3956	.24	22 20	.44 .88
37.16			$48.31				$48.28

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1846c.
ACTUAL sales price to realize 23% profit, .24c.

Test No. 14
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$32.97

Method o Selling Pr
Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE 1 AF ded shri sue and
	lbs. oz.		lbs. oz.				lbs.
CHUCK.....	59 6	Chuck Roast	23 14	.1014	$ 8.31		55
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
		Lean Trimmings	7 10	.0324			
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0350	
			59 6	.2522			
RIBS.....	21 14	Rib Roast (5 ribs)	14 3	.0602	3.06		21
		Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
PLATE AND BRISKET...	29 10	Plate	13 10	.0579	4.15		29
		Brisket	16 0	.0679			
			29 10	.1258			
SHANK.....	10 2	Shank Meat	5 2	.0218	1.42		5
		Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
LOIN.....	44 9	Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042	6.24		35
		Hanging Tender	0 13	.0035			
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .5250	
			44 9	.1892			
ROUND AND RUMP.....	59 0	Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
		Shank Meat	2 4	.0096	8.26		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0164	
		Shrinkage	0 2	.0005		L. .0175	
			59 0	.2505			
FLANK.....	10 15	Flank Steak	2 0	.0085			
		Boiling Meat	4 6	.0186	1.53		
		Fat	4 9	.0194		Cr. .0281	
			10 15	.0465			
	235 8		235 8	100%	$32.97		20

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and of Retail Beef Cuts

ed, one rib on Hindquarter

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ACTUAL OST of the wholesale uts AFTER deducting shrinkage, waste and ones, and giving credit for uet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
$ 8.89	.1616	.1846	$11.91	.2165	.2474	25 26 18 20	$ 5.97 3.02 2.14 1.53
3.06	.1400	.1846	4.10	.1876	.2474	28 30	3.97 2.31
4.15	.1400	.1846	5.56	.1876	.2474	18 18	2.45 2.88
2.11	.4117	.1846	2.83	.5517	.2474	18	.92
7.28	.2044	.1846	9.75	.2739	.2474	32 34 20 22	5.80 5.14 .20 .18
9.73	.2019	.1846	13.04	.2705	.2474	26 22 24 18	8.01 1.65 1.83 .41
1.94	.3043	.1846	2.60	.4078	.2474	22 20	.44 .88
$37.16			$49.79				$49.73

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1846c.
ACTUAL sales price to realize 25% profit, .2474c.

Test No. 15
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$32.97

Method of I
Selling Price
Medium Grade, R

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bone	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTE deducti shrinka suet, fa and bor
	lbs. oz.		lbs. oz.				lbs. o
		Chuck Roast	23 14	.1014			
		Shouider Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 8.31		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0350	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Biade Rib Roast (2 ribs)	7 11	.0326	3.06		21 1
			21 14	.0928			
		Plate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	4.15		29 1
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.42	Cr. .0125	5
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	6.24		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .5250	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	8.26		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0175	
			59 0	.2505			
		Fiank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.53		6
		Fat	4 9	.0194		Cr. .0281	
			10 15	.0465			
	235 8		235 8	100%	$32.97		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

ed, one rib on Hindquarter

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL OST of the wholesale its AFTER leducting hrinkage, vaste and ones, and giving credit for uet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
$ 8.89	.1616	.1846	$12.00	.2182	.2492	25 26 20 20	$ 5.97 3.02 2.38 1.53
3.06	.1400	.1846	4.13	.1890	.2492	28 30	3.97 2.31
4.15	.1400	.1846	5.60	.1890	.2492	18 18	2.45 2.88
2.11	.4117	.1846	2.85	.5553	.2492	18	.92
7.28	.2044	.1846	9.83	.2759	.2492	32 34 20 22	5.80 5.14 .20 .18
9.73	.2019	.1846	13.14	.2729	.2492	26 24 24 18	8.01 1.80 1.83 .41
1.94	.3043	.1846	2.62	.4121	.2492	22 20	.44 .88
$37.16			$50.17				$50.12

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1846c.
ACTUAL sales price to realize 26% profit, .2492c.

Test No. 16
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$32.97

Method of D
Selling Pric
Medium Grade, R

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGI left AFTE deducti shrinka suet, f and bo
	lbs. oz.		lbs. oz.				lbs. c
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 8.31		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0350	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	3.06		21 1
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	4.15		29 1
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.42		5
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	6.24		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .5250	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	8.26		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0175	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.53		6
		Fat	4 9	.0194		Cr. .0281	
			10 15	.0465			
	235 8		235 8	100%	$32.97		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales**
8.89	.1616	.1846	$12.27	.2230	.2548	27 28 20 20	$ 6.45 3.26 2.38 1.53
3.06	.1400	.1846	4.22	.1932	.2548	30 32	4.26 2.46
4.15	.1400	.1846	5.72	.1932	.2548	18 18	2.45 2.88
2.11	.4117	.1846	2.91	.5681	.2548	18	.92
7.28	.2044	.1846	10.04	.2821	.2548	32 34 20 22	5.80 5.14 .20 .18
9.73	.2019	.1846	13.42	.2782	.2548	26 24 24 18	8.01 1.80 1.83 .41
1.94	.3043	.1846	2.70	.4199	.2548	22 20	.44 .88
7.16			$51.28				$51.28

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1846c.
ACTUAL sales price to realize 27% profit, .2548c.

Test No. 17
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$37.68

Method of Selling Pri
Medium Grade,

WHOLESALE CUTS	Weight of Wholesaie Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NE WEI le AF dedu shrin suet and
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 9.50		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0400	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326	3.50		21
			21 14	.0928			
		Piate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	4.74		29
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.62	Cr. .0125	5
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	7.13		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .6000	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heei of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	9.44		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0200	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.75		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$37.68		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

l, one rib on Hindquarter

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

CTUAL ST of the holesale s AFTER ducting rinkage, ste and nes, and giving edit for t, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
$10.16	.1847	.2114	$13.21	.2401	.2753	30 30 24 24	$ 7.16 3.49 2.85 1.83
3.50	.1600	.2114	4.55	.2080	.2753	32 34	4.54 2.61
4.74	.1600	.2114	6.16	.2080	.2753	20 20	2.72 3.20
2.41	.4702	.2114	3.13	.6113	.2753	20	1.03
8.36	.2347	.2114	10.87	.3051	.2753	32 36 20 22	5.80 5.45 .20 .18
11.13	.2310	.2114	14.47	.3003	.2753	28 25 24 20	8.63 1.87 1.83 .45
2.25	.3502	.2114	2.92	.4553	.2753	26 22	.52 .96
$42.55			$55.31				$55.32

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2114c.
ACTUAL sales price to realize 23% profit, .2753c.

Test No. 18
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$37.68

Method of Selling Pri
Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NI WEI le AFT dedu shrin suet and
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 9.50		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0400	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602			
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326	3.50		21
			21 14	.0928			
		Plate	13 10	.0579			
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679	4.74		29
			29 10	.1258			
		Shank Meat	5 2	.0218			
SHANK.....	10 2	Shank Bones	5 0	.0212	1.62	Cr. .0125	5
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	7.13		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .6000	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	9.44		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0200	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.75		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$37.68		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

ed, one rib on Hindquarter

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ACTUAL OST of the wholesale uts AFTER deducting hrinkage, waste and ones, and giving credit for uet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales**
$10.16	.1847	.2114	$13.62	.2475	.2833	30 30 25 25	$ 7.16 3.49 2.97 1.91
3.50	.1600	.2114	4.69	.2144	.2833	32 34	4.54 2.61
4.74	.1600	.2114	6.35	.2144	.2833	20 20	2.72 3.20
2.41	.4702	.2114	3.23	.6300	.2833	20	1.03
8.36	.2347	.2114	11.20	.3145	.2833	34 38 20 22	6.16 5.75 .20 .18
11.13	.2310	.2114	14.91	.3095	.2833	30 26 25 20	9.24 1.95 1.91 .45
2.25	.3502	.2114	3.02	.4693	.2833	26 24	.52 1.05
$42.55			$57.02				$57.04

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2114c.
ACTUAL sales price to realize 25% profit, .2833c.

Test No. 19
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter 114½ pounds, 48.62%
Total Cost.....$37.68

Method of D
Selling Price
Medium Grade, R

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTE deducti shrinka suet, fa and bon
	lbs. oz.		lbs. oz.				lbs. o
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 9.50		55 0
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0400	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	3.50		21 14
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	4.74		29 10
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.62		5 2
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	7.13		35 1
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .6000	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	9.44		48 3
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0200	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.75		6 6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$37.68		201 4

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

one rib on Hindquarter

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
10.16	.1847	.2114	$13.72	.2493	.2855	30 30 26 26	$ 7.16 3.49 3.09 1.98
3.50	.1600	.2114	4.73	.2160	.2855	32 34	4.54 2.61
4.74	.1600	.2114	6.40	.2160	.2855	20 20	2.72 3.20
2.41	.4702	.2114	3.25	.6348	.2855	20	1.03
8.36	.2347	.2114	11.28	.3168	.2855	35 38 20 22	6.34 5.75 .20 .18
11.13	.2310	.2114	15.02	.3118	.2855	30 26 26 20	9.24 1.95 1.98 .45
2.25	.3502	.2114	3.04	.4728	.2855	26 25	.52 1.09
2.55			$57.44				$57.52

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2114c.
ACTUAL sales price to realize 26% profit, .2855c.

Test No. 20
Typical Midwestern or Chicago Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....235½ pounds
Weight of Forequarter..121 pounds, 51.38%
Weight of Hindquarter.114½ pounds, 48.62%
Total Cost.....$37.68

Method o Selling Pr
Medium Grade

WHOLESALE CUTS	Weight of Wholesale Cuts	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE AF ded shri sue and
	lbs. oz.		lbs. oz.				lbs.
		Chuck Roast	23 14	.1014			
		Shoulder Roast	11 10	.0494			
		Neck	11 14	.0504			
CHUCK.....	59 6	Lean Trimmings	7 10	.0324	$ 9.50		55
		Fat	1 2	.0048		Cr. .0281	
		Bones	3 0	.0127		Cr. .0075	
		Shrinkage	0 4	.0011		L. .0400	
			59 6	.2522			
		Rib Roast (5 ribs)	14 3	.0602	3.50		21
RIBS.....	21 14	Blade Rib Roast (2 ribs)	7 11	.0326			
			21 14	.0928			
		Plate	13 10	.0579	4.74		29
PLATE AND BRISKET...	29 10	Brisket	16 0	.0679			
			29 10	.1258			
		Shank Meat	5 2	.0218	1.62		5
SHANK.....	10 2	Shank Bones	5 0	.0212		Cr. .0125	
			10 2	.0430			
		Sirloin Steaks	18 2	.0770			
		Porterhouse Steaks	15 2	.0642			
		Kidney	1 0	.0042			
LOIN.....	44 9	Hanging Tender	0 13	.0035	7.13		35
		Suet	5 12	.0244		Cr. .2875	
		Shrinkage	3 12	.0159		L. .6000	
			44 9	.1892			
		Round Steak	30 13	.1308			
		Heel of Round	7 8	.0318			
		Rump Roast	7 10	.0324			
ROUND AND RUMP.....	59 0	Shank Meat	2 4	.0096	9.44		48
		Fat and Trimmings	0 12	.0032		Cr. .0188	
		Shank Bones	7 6	.0313		Cr. .0184	
		Rump Bones	2 9	.0109		Cr. .0064	
		Shrinkage	0 2	.0005		L. .0200	
			59 0	.2505			
		Flank Steak	2 0	.0085			
FLANK.....	10 15	Boiling Meat	4 6	.0186	1.75		6
		Fat	4 9	.0194		Cr. .2281	
			10 15	.0465			
	235 8		235 8	100%	$37.68		201

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ıblishing Cost and f Retail Beef Cuts

d, one rib on Hindquarter

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

ACTUAL ST of the holesale ts AFTER educting rinkage, aste and nes, and giving redit for et, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
$10.16	.1847	.2114	$14.02	.2559	.2918	30 30 26 26	$ 7.16 3.49 3.09 1.98
3.50	.1600	.2114	4.83	.2208	.2918	32 34	4.54 2.61
4.74	.1600	.2114	6.54	.2208	.2918	22 22	3.00 3.52
2.41	.4702	.2114	3.33	.6489	.2918	20	1.03
8.36	.2347	.2114	11.54	.3239	.2918	36 40 20 24	6.52 6.05 .20 .19
11.13	.2310	.2114	15.36	.3188	.2918	30 26 26 22	9.24 1.95 1.98 .49
2.25	.3502	.2114	3.10	.4833	.2918	26 25	.52 1.09
$42.55			$58.72				$58.65

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2114c.
ACTUAL sales price to realize 27% profit, .2918c.

CHAPTER VIII

Establishing Cost and Selling Prices

20 Beef Cutting Tests

Retail Cuts

Greater New York City Style
of Cutting

Test Sheets No. 21 to 40

CHAPTER VIII

ESTABLISHING COST AND SELLING PRICES

RETAIL BEEF CUTS

Greater New York Style of Cutting
Test Sheets Nos. 21 to 40

In order to get authentic cutting tests, the figures used in these charts have been taken from a test made by Ye Olde New York Branch United Master Butchers of America.

It will be noted that the New York style of cutting calls for many more different cuts than are in demand throughout the middle west. A more detailed description of the different styles of cuts demanded is given in the chapter on "Meat Cutting Methods."

The New England district and the eastern part of the United States such as Boston, New York and Philadelphia, consume higher grade beef, on the average, than is used throughout the middle-west. The better grades of beef carry, of course, a larger percentage of fat and waste, and this is reflected in the figures because the actual cost price per pound is considerably higher. As an example, with 30% added to the wholesale cost 12 cents per lb. of beef, the retailer has an ACTUAL cost price of 17.07 cents per lb. This is more prominently brought out by comparing it to the Chicago and other styles of cutting.

New York, prime cost	12	cents
Actual cost	17.07	cents
Chicago, prime cost	12	cents
Actual cost	15.78	cents
Baltimore, prime cost	12	cents
Actual cost	15.95	cents
Northwestern, prime cost	12	cents
Actual cost	15.36	cents

This is even more clearly demonstrated when the average selling price per pound of beef shown in the three cutting tests is compared to the New York style of cutting and the grade of meat handled. For example, by adding 30% to the ACTUAL cost price, the average selling price per pound of beef is:

New York	22.21 cents
Chicago	20.52 cents
Baltimore	20.74 cents
Northwestern	19.97 cents

The cost and selling prices on the New York style of cutting have been established on a cost basis of 12, 13, 14, 16 and 18 cents per lb., wholesale, while the operating expenses have been figured on the same basis as in all other tests, namely, 20, 21, and 22%, plus an additional 5% for profit.

A study of these tests presents some very interesting facts. For instance, if 23% gross profit is desired, the side of beef which cost the New York retailer $44.00 must bring him a total return of $66.00, or in other words, a total of 50% must be added to the PRIME cost, or 30% added to the actual cost. In other words, there is really a difference of 42% between the original or PRIME and the ACTUAL cost.

As in any other locality, the retail selling prices in the New York style of cutting vary considerably. In trying to establish correct selling prices, the retailer must bear in mind the final results to be obtained, namely, the total figures represented by ACTUAL cost, the overhead expense plus net profit desired. This is a fundamental fact which no retailer must ignore in making up or studying these charts.

Test No. 21
New York Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$44.04

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RETAIL CUTS	Weight of Retail Cuts		Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones		ACT COS Hi qua and qua AF dedu shrin wast bones giv cred suet and
HINDQUARTER	lbs.	oz.				lbs.	oz.	
Porterhouse Steak	22	0	.05995					
Sirloin Steak	25	0	.06813					
Round Steak	18	4	.04973					
Flank Steak	2	8	.00682					
Top Sirloin	15	14	.04325					
Rump	12	0	.03270					
Bottom Round Eye Roast	4	4	.01155					
Bottom Round Middle Cut	5	0	.01363					
Horse Shoe Cut	6	4	.01703	$20.94		135	10	$24
Flank	10	4	.02793					
Hind Shin	5	4	.01430					
Top Round	3	8	.00953					
Top Round 1st Cut	4	8	.01226					
Top Round Bones	1	12	.00476		Cr. .0044			
Hind Leg Bones	13	0	.03542		Cr. .0325			
Suet	16	2	.04394		Cr. .8100			
Cod Fat	8	0	.02180		Cr. .4000			
Kidney	1	0	.00273					
	174	8	.47546					
FOREQUARTER								
Chuck Steak	12	14	.03508					
Skirt Steak	1	4	.00340					
Prime Rib Roast	21	4	.05790					
Blade Roast	17	4	.04700					
Cross Rib	13	8	.03678					
Brisket	19	4	.05244					
Navel	20	4	.05518					
Neck		12	.00203					
Fore-Shin	8	8	.02316					
Top Chuck	5	10	.01500	22.91		161	6	2
Boned Neck	23	10	.06474					
Plate—1st Cut	6	4	.01703					
Plate—End Cut	6	12	.01839					
Tail Brisket	1	12	.00476					
Brisket Plate	2	8	.00681					
Fore Leg Bones	8	0	.02180		Cr. .0200			
Neck Bones	5	13	.01586		Cr. .0145			
Waste-Neck Trim	1	8	.00408		L. .1800			
Brisket Fat	2	12	.00749		Cr. .0825			
Shop Fat	11	8	.03133		Cr. .3450			
	190	15	.52026					
SHRINKAGE	1	9	.00428	.19	L. .1900			
	367	0	100%	$44.04		297	0	$5

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

UAL T of uarters Fore- ters ER ND ER cting kage, and and ing t for fat ones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					34	$ 7.48
					32	8.00
					25	4.56
					20	.50
					26	4.13
					20	2.40
			.2335	.2221	24	1.02
					22	1.10
96	.1707	$31.67			16	1.00
					18	1.84
					16	.84
					18	.63
					18	.81
					14	.14
					20	2.43
					20	.25
					32	6.80
					26	4.48
					24	3.24
					15	2.89
					15	3.04
					14	.10
					15	1.27
11	.1707	33.79	.2094	.2221	18	1.01
					15	3.54
					15	.94
					14	.96
					12	.21
					15	.37
		.49				
		$65.95				$65.98

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1707c.
ACTUAL sales price to realize 23% profit, .2221c.

Test No. 22
New York Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$44.04

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RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hindquarters and Forequarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	AC CO H qu and qu AF ded shri was bon gi cre sue and
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$20.94		135 10	$
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round	3 8	.00953				
Top Round 1st Cut	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore-Shin	8 8	.02316				
Top Chuck	5 10	.01500	22.91		161 6	
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste-Neck Trim	1 8	.00408		L. .1800		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.19	L. .1900		
	367 0	100%	$44.04		297 0	

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

plishing Cost and Retail Beef Cuts

n Beef Steer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore- iarters PER OUND FTER ducting inkage, ste and nes and iving edit for et, fat d bones	ACTUAL AVERAGE COST PER POUND OF the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					34	$ 7.48
					32	8.00
					25	4.56
					22	.55
					28	4.45
					22	2.64
					24	1.02
					22	1.10
1796	.1707	$32.64	.2407	.2289	16	1.00
					20	2.05
					18	.95
					20	.70
					20	.90
					15	.15
					20	2.43
					20	.25
					32	6.80
					26	4.48
					25	3.38
					16	3.08
					16	3.24
					14	.10
					15	1.27
1611	.1707	34.83	.2159	.2289	20	1.13
					16	3.78
					15	.94
					14	.96
					14	.23
					15	.37
		.51				
		$67.98				$68.00

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1707c.
ACTUAL sales price to realize 25% profit, .2289c.

Test No. 23
New York Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$44.04

Method of Selling Pric
Good V

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST Hind quarte and Fo quarte AFTE deduct shrinka waste a bones, givin credit suet, f and bo
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$20.94		135 10	$24.3
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round	3 8	.00953				
Top Round—1st Cut	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	22.91		161 6	25.
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste-Neck Trim	1 8	.00408		L. .1800		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.19	L. .1900		
	367 0	100%	$44.04		297 0	$50.

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

TUAL ST of quarters Fore- arters ER UND TER ucting nkage, te and es and ving dit for t, fat bones	ACTUAL AVERAGE COST PER POUND OF the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 35% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					34	$ 7.48
					32	8.00
					26	4.75
					22	.55
					28	4.45
					22	2.64
					25	1.06
					22	1.10
796	.1707	$32.89	.2426	.2306	16	1.00
					20	2.05
					18	.95
					20	.70
					20	.90
					16	.16
					20	2.43
					20	.25
					32	6.80
					26	4.48
					25	3.38
					16	3.08
					16	3.24
					15	.11
					16	1.36
611	.1707	35.09	.2175	.2306	20	1.13
					16	3.78
					16	1.00
					15	1.01
					15	.26
					16	.40
		.51				
		$68.49				$68.50

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1707c.
ACTUAL sales price to realize 26% profit, .2306c.

Test No. 24
New York Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$44.04

Method of Selling Pric
Good V

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST Hind-quarte and Fo quarte AFTE deducti shrinka waste a bones, a giving credit f suet, f and bo
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Roast	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$20.94		135 10	$24.3
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round	3 8	.00953				
Top Round—1st Cut	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	22.91		161 6	25.9
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .1800		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.19	L. .1900		.3
	367 0	100%.	$44.04		297 0	$50.7

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

eef Steer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

AL of rters re- rs D R ing ge, nd nd g or at nes	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					34	$ 7.48
					32	8.00
					26	4.75
					22	.55
					28	4.45
					22	2.64
					25	1.06
					22	1.10
	.1707	$33.62	.2478	.2357	18	1.13
					22	2.25
					18	.95
					22	.77
					22	.99
					18	.18
					22	2.83
					22	.27
					32	6.80
					26	4.48
					25	3.38
					18	3.46
					16	3.24
					16	.12
					16	1.36
	.1707	35.87	.2223	.2357	22	1.24
					16	3.78
					18	1.12
					16	1.08
					16	.28
					18	.45
		.52				
		$70.01				$70.09

ndensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1707c.
ACTUAL sales price to realize 27% profit, .2357c.

Test No. 25
New York Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$47.71

Method o
Selling Pr
Goo

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	AC CO Hi qua and qua AF ded shri was bon gi cre sue and
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$22.69		135 10	$2
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	24.82		161 6	
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2000		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.20	L. .2000		
	367 0	100%	$47.71		297 0	$

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL ST of quarters Fore- arters ER UND TER ucting nkage, te and es and ving dit for et, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					34	$ 7.48
					32	8.00
					26	4.75
					22	.55
					28	4.45
					22	2.64
					25	1.06
					22	1.10
1954	.1855	$34.45	.2450	.2412	20	1.25
					22	2.25
					18	.95
					22	.77
					22	.99
					18	.18
					22	2.83
					22	.27
					32	6.80
					28	4.83
					25	3.38
					20	3.85
					18	3.64
					18	.14
					16	1.36
1747	.1855	36.66	.2271	.2412	22	1.24
					16	3.78
					20	1.25
					18	1.12
					16	.28
					18	.45
		.52				
		$71.63				$71.64

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1855c.
ACTUAL sales price to realize 23% profit, .2412c.

Test No. 26
New York Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$47.71

Method of Selling Pric
Good V

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hind quarte and Fo quarte AFTE deducti shrinka waste a bones, : givin credit suet, f and bo
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$22.69		135 10	$26.5
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round	3 8	.00953				
Top Round Bones	4 8	.01226				
Top Round—1st Cut	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore-Shin	8 8	.02316				
Top Chuck	5 10	.01500	24.82		161 6	28.1
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste-Neck Trim	1 8	.00408		L. .?000		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.20	L. .2000		.4
	367 0	100%	$47.71		297 0	$55.1

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ʿUAL ST of quarters Fore- irters ER UND TER ucting nkage ce and es and ving lit for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					34	$ 7.48
					32	8.00
					28	5.11
					22	.55
					30	4.76
					22	2.64
					26	1.10
					24	1.20
954	.1855	$35.51	.2618	.2486	22	1.37
					22	2.25
					20	1.05
					22	.77
					22	.99
					18	.18
					22	2.83
					22	.27
					32	6.80
					28	4.83
					26	3.51
					20	3.85
					20	4.05
					18	.14
					16	1.36
747	.1855	37.79	.2334	.2486	22	1.24
					18	4.25
					20	1.25
					18	1.22
					18	.32
					18	.45
		.54				
		$73.84				$73.82

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1855c.
ACTUAL sales price to realize 25% profit, .2486c.

Test No. 27
New York Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$47.71

Method of Selling Pric
Good W

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST Hind-quarte and For quarte AFTEI deducti shrinka waste a bones, a giving credit f suet, fa and bon
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$22.69		135 10	$26.50
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	24.82		161 6	28.20
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2000		-
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.20	L. .2000		.40
	367 0	100%	$47.71		297 0	$55.10

Note —Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

CUAL ST of quarters Fore- arters ER UND TER ucting nkage, te and es and ving lit for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 35% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					34	$ 7.48
					32	8.00
					28	5.11
					22	.55
					30	4.76
					22	2.64
					26	1.10
					24	1.20
954	.1855	$35.78	.2638	.2505	22	1.37
					22	2.25
					20	1.05
					22	.77
					22	.99
					20	.20
					22	2.83
					22	.27
					32	6.80
					28	4.83
					26	3.51
					20	3.85
					20	4.05
					20	.15
					18	1.53
747	.1855	38.07	.2358	.2505	22	1.24
					18	4.25
					22	1.37
					20	1.35
					20	.35
					20	.50
		.54				
		$74.39				$74.35

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1855c.
ACTUAL sales price to realize 26% profit, .2505c.

Test No. 28
New York Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$47.71

Method of Selling Pric
Good

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hind quarte and Fo quarte AFTE deduct shrinka waste a bones, = givin credit suet, f and bo
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$22.69		135 10	$26.5
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	24.82		161 6	28.2
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .?000		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.20			.4
	367 0	100%	$47.71		297 0	$55.1

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

a Beef Steer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore- arters PER OUND FTER ducting inkage, ste and nes and iving edit for et, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					35	$ 7.70
					32	8.00
					28	5.11
					22	.55
					30	4.76
					22	2.64
					26	1.10
					25	1.25
1954	.1855	$36.57	.2697	.2560	22	1.37
					22	2.25
					20	1.05
					22	.77
					22	.99
					20	.20
					24	3.09
					24	.30
					32	6.80
					28	4.83
					26	3.51
					20	3.85
					22	4.45
					20	.15
					20	1.70
1747	.1855	38.92	.2411	.2560	22	1.24
					20	4.72
					22	1.37
					20	1.35
					20	.35
					20	.50
		.55				
		$76.04				$75.96

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1855c.
ACTUAL sales price to realize 27% profit, .2560c.

Test No. 29
New York Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$51.38

Method of I
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST o Hind- quarter and For- quarter AFTER deductir shrinkag waste ar bones, a giving credit fc suet, fa and bon
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	**22 0**	.05995				
Sirloin Steak	**25 0**	.06813				
Round Steak	**18 4**	.04973				
Flank Steak	**2 8**	.00682				
Top Sirloin	**15 14**	.04325				
Rump	**12 0**	.03270				
Bottom Round Eye Roast	**4 4**	.01155				
Bottom Round Middle Cut	**5 0**	.01363				
Horse Shoe Cut	**6 4**	.01703	$24.43		135 10	$28.62
Flank	**10 4**	.02793				
Hind Shin	**5 4**	.01430				
Top Round—1st Cut	**3 8**	.00953				
Top Round	**4 8**	.01226				
Top Round Bones	**1 12**	.00476		Cr. .0044		
Hind Leg Bones	**13 0**	.03542		Cr. .0325		
Suet	**16 2**	.04394		Cr. .8100		
Cod Fat	**8 0**	.02180		Cr. .4000		
Kidney	**1 0**	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	**12 14**	.03508				
Skirt Steak	**1 4**	.00340				
Prime Rib Roast	**21 4**	.05790				
Blade Roast	**17 4**	.04700				
Cross Rib	**13 8**	.03678				
Brisket	**19 4**	.05244				
Navel	**20 4**	.05518				
Neck	**0 12**	.00203				
Fore Shin	**8 8**	.02316				
Top Chuck	**5 10**	.01500	26.73		161 6	30.41
Boned Neck	**23 10**	.06474				
Plate—1st Cut	**6 4**	.01703				
Plate—End Cut	**6 12**	.01839				
Tail Brisket	**1 12**	.00476				
Brisket Plate	**2 8**	.00681				
Fore Leg Bones	**8 0**	.02180		Cr. .0200		
Neck Bones	**5 13**	.01586		Cr. .0145		
Waste Neck Trim	**1 8**	.00408		L. .2100		
Brisket Fat	**2 12**	.00749		Cr. .0825		
Shop Fat	**11 8**	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	**1 9**	.00428	.22			.44
	367 0	100%	**$51.38**		**297 0**	$59.47

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

rn Beef Steer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

CTUAL COST of ndquarters nd Fore-quarters PER POUND AFTER educting rinkage, aste and ones and giving redit for suet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					35	$ 7.70
					32	8.00
					30	5.48
					22	.55
					30	4.76
					24	2.88
					26	1.10
					25	1.25
.2110	.2002	$37.21	.2743	.2603	22	1.37
					22	2.25
					20	1.05
					22	.77
					22	.99
					20	.20
					24	3.09
					24	.30
					34	7.22
					30	5.18
					26	3.51
					20	3.85
					22	4.45
					20	.15
					20	1.70
.1884	.2002	39.53	.2449	.2603	22	1.24
					20	4.72
					22	1.37
					20	1.35
					20	.35
					20	.50
		.57				
		$77.31				$77.33

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .2002c.
ACTUAL sales price to realize 23% profit, .2603c.

Test No. 30
New York Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$51.38

Method of E
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deductin shrinkag waste an bones, ar giving credit fo suet, fa and bon
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$24.43		135 10	$28.62
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	26.73		161 6	30.41
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tall Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .?100		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.22			.44
	367 0	100%	$51.38		297 0	$59.47

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

rn Beef Steer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL COST of ndquarters nd Fore-quarters PER POUND AFTER educting rinkage, aste and ones and giving redit for uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					35	$ 7.70
					34	8.50
					30	5.48
					24	.60
					32	5.48
					25	3.00
					28	1.19
					26	1.30
.2110	.2002	$38.35	.2827	.2683	22	1.37
					24	2.46
					20	1.05
					22	.77
					22	.99
					20	.20
					25	3.22
					25	.31
					35	7.44
					30	5.18
					28	3.78
					20	3.85
					22	4.45
					20	.15
					20	1.70
.1884	.2002	40.75	.2525	.2683	22	1.24
					20	4.72
					22	1.37
					20	1.35
					20	.35
					20	.50
		.59				
		$79.69				$79.70

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .2002c.
ACTUAL sales price to realize 25% profit, .2683c.

Test No. 31
New York Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$51.38

Method of E
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts		Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones		ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage waste and bones, and giving credit for suet, fat and bones
HINDQUARTER	lbs.	oz.				lbs.	oz.	
Porterhouse Steak	22	0	.05995					
Sirloin Steak	25	0	.06813					
Round Steak	18	4	.04973					
Flank Steak	2	8	.00682					
Top Sirloin	15	14	.04325					
Rump	12	0	.03270					
Bottom Round Eye Roast	4	4	.01155					
Bottom Round Middle Cut	5	0	.01363					
Horse Shoe Cut	6	4	.01703	$24.43		135	10	$28.62
Flank	10	4	.02793					
Hind Shin	5	4	.01430					
Top Round—1st Cut	3	8	.00953					
Top Round	4	8	.01226					
Top Round Bones	1	12	.00476		Cr. .0044			
Hind Leg Bones	13	0	.03542		Cr. .0325			
Suet	16	2	.04394		Cr. .8100			
Cod Fat	8	0	.02180		Cr. .4000			
Kidney	1	0	.00273					
	174	**8**	.47546					
FOREQUARTER								
Chuck Steak	12	14	.03508					
Skirt Steak	1	4	.00340					
Prime Rib Roast	21	4	.05790					
Blade Roast	17	4	.04700					
Cross Rib	13	8	.03678					
Brisket	19	4	.05244					
Navel	20	4	.05518					
Neck	0	12	.00203					
Fore Shin	8	8	.02316					
Top Chuck	5	10	.01500	26.73		161	6	30.41
Boned Neck	23	10	.06474					
Plate—1st Cut	6	4	.01703					
Plate—End Cut	6	12	.01839					
Tail Brisket	1	12	.00476					
Brisket Plate	2	8	.00681					
Fore Leg Bones	8	0	.02180		Cr. .0200			
Neck Bones	5	13	.01586		Cr. .0145			
Waste Neck Trim	1	8	.00408		L. .2100			
Brisket Fat	2	12	.00749		Cr. .0825			
Shop Fat	11	8	.03133		Cr. .3450			
	190	**15**	.52026					
SHRINKAGE	**1**	**9**	.00428	.22				.44
	367	**0**	100%	**$51.38**		**297**	**0**	**$59.47**

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ıblishing Cost and f Retail Beef Cuts

rn Beef Steer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL COST of ndquarters nd Fore-quarters PER POUND AFTER leducting hrinkage, Vaste and ones and giving redit for suet, fat nd bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound**	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 35%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE**	**SELLING PRICES PER-POUND of retail cuts to yield about 26% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales**
					35	$ 7.70
					34	8.50
					30	5.48
					24	.60
					32	5.48
					25	3.00
					28	1.19
					26	1.30
.2110	.2002	$38.64	.2849	.2703	22	1.37
					24	2.46
					20	1.05
					22	.77
					22	.99
					20	.20
					26	3.35
					25	.31
					35	7.44
					30	5.18
					28	3.78
					22	4.23
					22	4.45
					20	.15
					20	1.70
.1884	.2002	41.05	.2543	.2703	24	1.35
					20	4.72
					22	1.37
					20	1.35
					20	.35
					20	.50
		.59				
		$80.28				$80.32

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .2002c.
ACTUAL sales price to realize 26% profit, .2703c.

Test No. 32
New York Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$51.38

Method of E
Selling Price
Good We

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	**22 0**	.05995				
Sirloin Steak	**25 0**	.06813				
Round Steak	**18 4**	.04973				
Flank Steak	**2 8**	.00682				
Top Sirloin	**15 14**	.04325				
Rump	**12 0**	.03270				
Bottom Round Eye Roast	**4 4**	.01155				
Bottom Round Middie Cut	**5 0**	.01363				
Horse Shoe Cut	**6 4**	.01703	$24.43		135 . 10	$28.62
Flank	**10 4**	.02793				
Hind Shin	**5 4**	.01430				
Top Round—1st Cut	**3 8**	.00953				
Top Round	**4 8**	.01226				
Top Round Bones	**1 12**	.00476		Cr. .0044		
Hind Leg Bones	**13 0**	.03542		Cr. .0325		
Suet	**16 2**	.04394		Cr. .8100		
Cod Fat	**8 0**	.02180		Cr. .4000		
Kidney	**1 0**	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	**12 14**	.03508				
Skirt Steak	**1 4**	.00340				
Prime Rib Roast	**21 4**	.05790				
Blade Roast	**17 4**	.04700				
Cross Rib	**13 8**	.03678				
Brisket	**19 4**	.05244				
Navel	**20 4**	.05518				
Neck	**0 12**	.00203				
Fore Shin	**8 8**	.02316				
Top Chuck	**5 10**	.01500	26.73		161 6	30.41
Boned Neck	**23 10**	.06474				
Plate—1st Cut	**6 4**	.01703				
Plate—End Cut	**6 12**	.01839				
Tail Brisket	**1 12**	.00476				
Brisket Plate	**2 8**	.00681				
Fore Leg Bones	**8 0**	.02180		Cr. .0200		
Neck Bones	**5 13**	.01586		Cr. .0145		
Waste Neck Trim	**1 8**	.00408		L. .2100		
Brisket Fat	**2 12**	.00749		Cr. .0825		
Shop Fat	**11 8**	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	**1 9**	.00428	.22			.44
	367 0	100%	**$51.38**		**297 0**	**$59.47**

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

n Beef Steer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

CTUAL COST of idquarters nd Fore- uarters PER POUND AFTER educting rinkage, aste and ones and giving redit for- uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					36	$ 7.92
					35	8.40
					30	5.48
					25	.63
					32	5.48
					26	3.12
					30	1.27
					28	1.40
.2110	.2002	$39.49	.2912	.2762	22	1.37
					25	2.56
					22	1.16
					24	.84
					24	1.08
					20	.20
					26	3.35
					26	.32
					36	7.65
					32	5.52
					30	4.05
					22	4.23
					22	4.45
					20	.15
					20	1.70
.1884	.2002	41.97	.2610	.2762	25	1.47
					20	4.72
					22	1.37
					20	1.35
					20	.35
					22	.55
		.61				
		$82.07				$82.14

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .2002c.
ACTUAL sales price to realize 27% profit, .2762c.

Test No. 33
New York Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$58.72

Method of E
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage waste and bones, and giving credit for suet, fat and bones
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$27.92		135 10	$32.89
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	30.55		161 6	34.82
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2400		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.25			.50
	367 0	100%	$58.72		297 0	$68.21

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

rn Beef Steer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

ACTUAL COST of indquarters ard Fore-quarters PER POUND AFTER deducting shrinkage, waste and bones and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound**	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
					40	$ 8.80
					38	9.50
					32	5.84
					26	.65
					34	5.40
					28	3.36
					32	1.36
					30	1.50
.2425	.2297	$42.76	.3153	.2986	24	1.50
					26	2.66
					24	1.26
					25	.87
					25	1.13
					22	.22
					28	3.60
					28	.34
					38	8.07
					35	6.04
					32	4.32
					24	4.62
					24	4.86
					22	.16
					22	1.87
.2158	.2297	45.26	.2805	.2986	22	5.20
					28	1.58
					24	1.50
					22	1.49
					22	.39
					24	.60
		.65				
		$88.68				$88.69

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2297c.
ACTUAL sales price to realize 23% profit, .2986c.

Test No. 34
New York Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$58.72

Method of E Selling Price

Good We

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$27.92		135 10	$32.89
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476				
Hind Leg Bones	13 0	.03542		Cr. .0044		
Suet	16 2	.04394		Cr. .0325		
Cod Fat	8 0	.02180		Cr. .8100		
Kidney	1 0	.00273		Cr. .4000		
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	30.55		161 6	34.82
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2400		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.25			.50
	367 0	100%	$58.72		297 0	$68.21

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ıblishing Cost and
f Retail Beef Cuts
rn Beef Steer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL COST of ndquarters nd Fore-quarters PER POUND AFTER educting rinkage, aste and ones and giving redit for uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					40	$ 8.80
					38	9.50
					34	6.20
					28	.70
					35	5.56
					28	3.36
					32	1.36
					30	1.50
.2425	.2297	$44.07	.3249	.3077	25	1.56
					26	2.66
					24	1.26
					26	.91
					26	1.17
					24	.24
					30	3.86
					30	.37
					38	8.07
					36	6.21
					34	4.59
					25	4.81
					25	5.06
					24	.18
					24	2.04
2158	.2297	46.66	.2891	.3077	28	1.58
					24	5.67
					25	1.56
					24	1.62
					24	.42
					25	.63
		.67				
		$91.40				$91.45

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2297c.
ACTUAL sales price to realize 25% profit, .3077c.

Test No. 35
New York Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$58.72

Method of E
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage waste and bones, and giving credit for suet, fat and bone
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$27.92		135 10	$32.89
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	30.55		161 6	34.82
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2400		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.25			.50
	367 0	100%	$58.72		297 0	$68.21

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

a Beef Steer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

TUAL OST of dquarters d Fore- arters PER OUND FTER ducting inkage, ste and es and iving edit for et, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					40	$ 8.80
					38	9.50
					34	6.20
					28	.70
					35	5.56
					28	3.36
					32	1.36
					30	1.50
2425	.2297	$44.40	.3273	.3100	25	1.56
					26	2.66
					25	1.31
					26	.91
					26	1.17
					24	.24
					30	3.86
					30	.37
					40	8.50
					36	6.21
					35	4.73
					25	4.81
					25	5.06
					24	.18
					24	2.04
2158	.2297	47.01	.2913	.3100	28	1.58
					24	5.67
					25	1.56
					24	1.62
					24	.42
					25	.63
		.67				
		$92.08				$92.07

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2297c.
ACTUAL sales price to realize 26% profit, .3100c.

Test No. 36
New York Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$58.72

Method of F
Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deductin shrinkag waste an bones, an giving credit fo suet, fa and bone
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$27.92		135 10	$32.89
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	30.55		161 6	34.82
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	11 8	.01586		Cr. .0145		
Waste Neck Trim	5 13	.00408		L. .2400		
Brisket Fat	1 8	.00749		Cr. .0825		
Shop Fat	2 12	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.25			.50
	367 0	100%	$58.72		297 0	$68.21

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL OST of quarters Fore- arters PER OUND FTER ducting inkage, ste and es and iving dit for et, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					40	$ 8.80
					38	9.50
					35	6.39
					30	.75
					36	5.71
					30	3.60
					34	1.44
					32	1.60
2425	.2297	$45.39	.3347	.3169	26	1.62
					28	2.87
					26	1.36
					28	.98
					26	1.17
					24	.24
					30	3.86
					30	.37
					40	8.50
					36	6.21
					35	4.73
					26	5.00
					26	5.27
					24	.18
					24	2.04
2158	.2297	48.05	.2978	.3169	28	1.58
					26	6.14
					25	1.56
					24	1.62
					24	.42
					25	.63
		.69				
		$94.13				$94.14

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2297c.
ACTUAL sales price to realize 27% profit, .3169c.

Test No. 37
New York Style of Cutting.

Wholesale Cost.....18c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$66.06

Method of Selling Price
Good W

RETAIL CUTS	Weight of Retail Cuts		Percentage of Side	PRIME COST of Hind-quarters and Fore-quarters at 18c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones		ACTUA COST Hind-quarter and For quarter AFTE deducti shrinka waste a bones, a giving credit f suet, fa and bon
HINDQUARTER	lbs.	oz.				lbs.	oz.	
Porterhouse Steak	22	0	.05995					
Sirloin Steak	25	0	.06813					
Round Steak	18	4	.04973					
Flank Steak	2	8	.00682					
Top Sirloin	15	14	.04325					
Rump	12	0	.03270					
Bottom Round Eye Roast	4	4	.01155					
Bottom Round Middle Cut	5	0	.01363					
Horse Shoe Cut	6	4	.01703	$31.41		135	10	$37.1
Flank	10	4	.02793					
Hind Shin	5	4	.01430					
Top Round—1st Cut	3	8	.00953					
Top Round	4	8	.01226					
Top Round Bones	1	12	.00476		Cr. .0044			
Hind Leg Bones	13	0	.03542		Cr. .0325			
Suet	16	2	.04394		Cr. .8100			
Cod Fat	8	0	.02180		Cr. .4000			
Kidney	1	0	.00273					
	174	8	.47546					
FOREQUARTER								
Chuck Steak	12	14	.03508					
Skirt Steak	1	4	.00340					
Prime Rib Roast	21	4	.05790					
Blade Roast	17	4	.04700					
Cross Rib	13	8	.03678					
Brisket	19	4	.05244					
Navel	20	4	.05518					
Neck	0	12	.00203					
Fore Shin	8	8	.02316					
Top Chuck	5	10	.01500	34.37		161	6	39.2
Boned Neck	23	10	.06474					
Plate—1st Cut	6	4	.01703					
Plate—End Cut	6	12	.01839					
Tail Brisket	1	12	.00476					
Brisket Plate	2	8	.00681					
Fore Leg Bones	8	0	.02180		Cr. .0200			
Neck Bones	5	13	.01586		Cr. .0145			
Waste Neck Trim	1	8	.00408		L. .2700			
Brisket Fat	2	12	.00749		Cr. .0825			
Shop Fat	11	8	.03133		Cr. .3450			
	190	15	.52026					
SHRINKAGE	1	9	.00428	.28				.5
	367	0	100%	$66.06		297	0	$76.9

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL ST of quarters l Fore- arters PER OUND TER ducting nkage, te and es and iving dit for et, fat l bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 18c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					44	$ 9.68
					40	10.00
					36	6.57
					32	.80
					38	6.03
					32	3.84
					36	1.53
					34	1.70
2741	.2589	$48.31	.3563	.3368	28	1.75
					30	3.07
					28	1.47
					30	1.05
					28	1.26
					26	.26
					32	4.12
					32	.40
					42	8.92
					38	6.56
					36	4.86
					28	5.39
					28	5.67
					26	.20
					26	2.21
2431	.2589	51.00	.3160	.3368	30	1.69
					28	6.60
					26	1.62
					26	1.76
					26	.45
					26	.65
		.73				
		$100.04				$100.11

Condensed Analysis:—Original PRIME cost of beef, 18c per pound.
ACTUAL cost per pound, .2589c.
ACTUAL sales price to realize 23% profit .3368c.

Test No. 38
New York Style of Cutting.

Wholesale Cost.....18c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$66.06

Method of Selling Pri
Good

RETAIL CUTS	Weight of Retail Cuts		Percentage of Side	PRIME COST of Hindquarters and Forequarters at 18c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones		ACTU COST Hin quart and F quart AFT deduc shrink waste bones, givi credit suet, and b
HINDQUARTER	lbs.	oz.				lbs.	oz.	
Porterhouse Steak	22	0	.05995					
Sirloin Steak	25	0	.06813					
Round Steak	18	4	.04973					
Flank Steak	2	8	.00682					
Top Sirloin	15	14	.04325					
Rump	12	0	.03270					
Bottom Round Eye Roast	4	4	.01155					
Bottom Round Middle Cut	5	0	.01363					
Horse Shoe Cut	6	4	.01703	$31.41		135	10	$37.
Flank	10	4	.02793					
Hind Shin	5	4	.01430					
Top Round—1st Cut	3	8	.00953					
Top Round	4	8	.01226					
Top Round Bones	1	12	.00476		Cr. .0044			
Hind Leg Bones	13	0	.03542		Cr. .0325			
Suet	16	2	.04394		Cr. .8100			
Cod Fat	8	0	.02180		Cr. .4000			
Kidney	1	0	.00273					
	174	8	.47546					
FOREQUARTER								
Chuck Steak	12	14	.03508					
Skirt Steak	1	4	.00340					
Prime Rib Roast	21	4	.05790					
Blade Roast	17	4	.04700					
Cross Rib	13	8	.03678					
Brisket	19	4	.05244					
Navel	20	4	.05518					
Neck	0	12	.00203					
Fore Shin	8	8	.02316					
Top Chuck	5	10	.01500	34.37		161	6	39.
Boned Neck	23	10	.06474					
Plate—1st Cut	6	4	.01703					
Plate—End Cut	6	12	.01839					
Tail Brisket	1	12	.00476					
Brisket Plate	2	8	.00681					
Fore Leg Bones	8	0	.02180		Cr. .0200			
Neck Bones	5	13	.01586		Cr. .0145			
Waste Neck Trim	1	8	.00408		L. .2700			
Brisket Fat	2	12	.00749		Cr. .0825			
Shop Fat	11	8	.03133		Cr. .3450			
	190	15	.52026					
SHRINKAGE	1	9	.00428	.28				
	367	0	100%	**$66.06**		297	0	$76.

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

n Beef Steer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore- uarters PER OUND FTER ducting inkage, ste and nes and iving edit for et, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 18c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					45	$ 9.90
					42	10.50
					38	6.93
					32	.80
					38	6.03
					35	4.20
					36	1.53
					34	1.70
2741	.2589	$49.79	.3673	.3472	28	1.75
					32	3.28
					28	1.47
					30	1.05
					28	1.26
					26	.26
					34	4.38
					34	.42
					44	9.35
					40	6.90
					36	4.86
					28	5.39
					28	5.67
					26	.20
					26	2.21
2431	.2589	52.57	.3257	.3472	32	1.80
					28	6.60
					28	1.75
					26	1.76
					26	.45
					26	.65
		.75				
		$103.11				$103.05

Condensed Analysis:—Original PRIME cost of beef, 18c per pound.
ACTUAL cost per pound, .2589c.
ACTUAL sales price to realize 25% profit, .3472c.

Test No. 39
New York Style of Cutting.

Wholesale Cost.....18c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$66.06

Method of Selling Pri
Good

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of Hind-quarters and Fore-quarters at 18c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hin quar and F quar AFT deduc shrink waste bones, givi credit suet, and b
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middle Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$31.41		135 10	$37
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Blade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navel	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	34.37		161 6	39
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Plate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2700		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.28			
	367 0	100%	$66.06		297 0	$76

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

TUAL ST of quarters Fore- arters ER UND TER ucting nkage, ce and es and ving lit for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 18c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					46	$10.12
					42	10.50
					38	6.93
					32	.80
					38	6.03
					35	4.20
					36	1.53
					35	1.75
741	.2589	$50.17	.3700	.3498	28	1.75
					32	3.28
					28	1.47
					30	1.05
					28	1.26
					26	.26
					34	4.38
					34	.42
					45	9.56
					40	6.90
					38	5.13
					28	5.39
					28	5.67
					26	.20
					26	2.21
431	.2589	52.96	.3282	.3498	32	1.80
					28	6.60
					28	1.75
					26	1.76
					26	.45
					26	.65
		.75				
		$103.88				$103.80

Condensed Analysis:—Original PRIME cost of beef, 18c per pound.
ACTUAL cost per pound, .2589c.
ACTUAL sales price to realize 26% profit, .3498c.

Test No. 40
New York Style of Cutting.

Wholesale Cost.....18c Per Pound
Weight of Side.....367 pounds
Weight of Hindquarter 175½ pounds, .4782%
Weight of Forequarter 191½ pounds, .5218%
Total Cost.....$66.06

Method of Selling Pri
Good

RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of Hindquarters and Forequarters at 18c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hin quart and F quart AFT deduc shrink waste bones, givi credit suet, and b
HINDQUARTER	lbs. oz.				lbs. oz.	
Porterhouse Steak	22 0	.05995				
Sirloin Steak	25 0	.06813				
Round Steak	18 4	.04973				
Flank Steak	2 8	.00682				
Top Sirloin	15 14	.04325				
Rump	12 0	.03270				
Bottom Round Eye Roast	4 4	.01155				
Bottom Round Middie Cut	5 0	.01363				
Horse Shoe Cut	6 4	.01703	$31.41		135 10	$37
Flank	10 4	.02793				
Hind Shin	5 4	.01430				
Top Round—1st Cut	3 8	.00953				
Top Round	4 8	.01226				
Top Round Bones	1 12	.00476		Cr. .0044		
Hind Leg Bones	13 0	.03542		Cr. .0325		
Suet	16 2	.04394		Cr. .8100		
Cod Fat	8 0	.02180		Cr. .4000		
Kidney	1 0	.00273				
	174 8	.47546				
FOREQUARTER						
Chuck Steak	12 14	.03508				
Skirt Steak	1 4	.00340				
Prime Rib Roast	21 4	.05790				
Biade Roast	17 4	.04700				
Cross Rib	13 8	.03678				
Brisket	19 4	.05244				
Navei	20 4	.05518				
Neck	0 12	.00203				
Fore Shin	8 8	.02316				
Top Chuck	5 10	.01500	34.37		161 6	3
Boned Neck	23 10	.06474				
Plate—1st Cut	6 4	.01703				
Plate—End Cut	6 12	.01839				
Tail Brisket	1 12	.00476				
Brisket Piate	2 8	.00681				
Fore Leg Bones	8 0	.02180		Cr. .0200		
Neck Bones	5 13	.01586		Cr. .0145		
Waste Neck Trim	1 8	.00408		L. .2700		
Brisket Fat	2 12	.00749		Cr. .0825		
Shop Fat	11 8	.03133		Cr. .3450		
	190 15	.52026				
SHRINKAGE	1 9	.00428	.28			
	367 0	100%	$66.06		297 0	$7

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef Steer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

UAL T of uarters Fore- rters ER JND TER cting kage, e and s and ing it for , fat ones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 18c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing average selling prices of all retail cuts if based upon their actual average net cost plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					48	$10.56
					45	11.25
					38	6.93
					32	.80
					40	6.35
					35	4.20
					38	1.61
					36	1.80
41	.2589	$51.28	.3782	.3576	30	1.87
					32	3.28
					28	1.47
					32	1.12
					30	1.35
					26	.26
					36	4.63
					36	.45
					46	9.77
					42	7.24
					40	5.40
					28	5.39
					28	5.67
					26	.20
					28	2.38
31	.2589	54.14	.3356	.3576	32	1.80
					28	6.60
					30	1.87
					26	1.76
					26	.45
					28	.70
		.77				
		$106.19				$106.16

Condensed Analysis:—Original PRIME cost of beef, 18c per pound.
ACTUAL cost per pound, .2589c.
ACTUAL sales price to realize 27% profit, .3576c.

CHAPTER IX

Establishing Cost and Selling Prices

20 Beef Cutting Tests

Retail Cuts

Baltimore Style of Cutting

Test Sheets No. 41 to 60

CHAPTER IX

ESTABLISHING COST AND SELLING PRICES

RETAIL BEEF CUTS

Baltimore Style of Cutting

Test Sheets Nos. 41 to 60

The side of a steer used in working out the tests for the Baltimore style of cutting was of good grade and weighed 310 lbs. The cutting test was made by representatives of the United States Department of Agriculture and has been reproduced through their courtesy.

There is not very much difference between the Baltimore style of cutting and that of the mid-western style. The difference is principally in the rounds and sirloin. Many sections in the east divide the round into top round and bottom round. The top round is sold for steaks and the bottom round for pot roasts. Another difference is the sirloin tip or top sirloin mentioned in the Baltimore style of cutting. In the mid-western style, part of this top sirloin is cut up along with the beef loin as sirloin steaks.

Comparing the Baltimore style with the mid-western style, there is only a slight difference in the final results. The actual cost price and the actual average selling price per pound show only a fraction of a cent difference. The percentages of the wholesale cuts are slightly different from those of the Chicago or mid-western method of cutting. This is due to the additional wholesale cut called top sirloin or sirloin tip.

Test No. 41
Baltimore Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$31.00

Method of Selling Pri
Close Sid

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NE WEI le AFT dedu shrin suet and b
							L
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 6.35		58
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.05		29
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	4.30		
		Bones	2½	.0081		Cr. .00625	3
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .025	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	2.55		1
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	5.00	Cr. .45	3
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Rib Roast	3¾	.0121	1.20		1
		Cutting Waste	0¼	.0008		L .025	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	7.20		
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.30		
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.05	L. .05	
	310		310	100%	$31.00		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

er Beef, Good Grade

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES require that 30% be added to ACTUAL COST.

CTUAL T of the olesale AFTER ducting inkage, ste and es, and iving dit for , fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
6.86	.1178	.1325	$ 8.92	.1531	.1722	15 28 10 10	$ 5.25 2.20 1.00 .10
3.15	.1068	.1325	4.09	.1388	.1722	22 20	3.63 2.60
4.72	.1234	.1325	6.14	.1604	.1722	15 10 10	1.65 .67 2.05
3.53	.2277	.1325	4.59	.2960	.1722	15 10	1.61 .48
5.60	.1418	.1325	7.28	.1843	.1722	25 26 10	6.25 3.64 .05
1.22	.1038	.1325	1.58	.1349	.1722	20 18	1.60 .57
8.17	.1318	.1325	10.62	.1713	.1722	20 22 15 14 10	3.55 4.18 .94 2.10 .40
1.60	.1778	.1325	2.08	.2311	.1722	12 10	.12 .80
.10			.13				
34.95			$45.43				$45.44

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1325c.
ACTUAL sales price to realize 23% profit, .1722c.

Test No. 42
Baltimore Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$31.00

Method of Selling Pri
Close Sid

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NE WEI let AFT deduc shrink suet and b
							Lb
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 6.35		58
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.05		29
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	4.30		
		Bones	2½	.0081		Cr. .00625	38
		Brisket Fat	2	.0064		Cr .05	
		Cutting Waste	0¼	.0008		L. .025	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	2.55		15
		Bones	9½	.0307		Cr .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	5.00	Cr. .45	39
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.20		11
		Cutting Waste	0¼	.0008		L. .025	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	7.20		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.30		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.05	L. 05	
	310		310	100%	$31.00		26

Note:—Figures n heavy face type are of most nterest to the retailer
Figures in ght face type show comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

teer Beef, Good Grade

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ACTUAL OST of the wholesale ts AFTER educting rinkage, aste and ones, and giving redit for et, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
$ 6.86	.1178	.1325	$ 9.19	.1579	.1776	16 18 10 10	$ 5.60 2.20 1.00 .10
3.15	.1068	.1325	4.22	.1431	.1776	22 20	3.63 2.60
4.72	.1234	.1325	6.33	.1654	.1776	16 10 10	1.76 .67 2.05
3.53	.2277	.1325	4.73	.3051	.1776	15 10	1.61 .48
5.60	.1418	.1325	7.50	.19	.1776	26 28 10	6.50 3.92 .05
1.22	.1038	.1325	1.64	.1391	.1776	22 20	1.76 .25
8.17	.1318	.1325	10.95	.1766	.1776	20 22 16 14 10 12	3.55 4.18 1.00 2.10 .40 .12 .80
1.60	.1778	.1325	2.14	.2383	.1776	10	
.10			.13				
$34.95			$46.83				$46.83

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1325c.
ACTUAL sales price to realize 25% profit, .1776c.

Test No. 43
Baltimore Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$31.00

Method of E Selling Price

Close Side

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTER deductin shrinkag suet, fa and bon
							Lbs.
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 6.35		58¼
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.05		29½
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	4.30		38¼
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .025	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	2.55		15½
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	5.00	Cr. .45	39½
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.20		11¾
		Cutting Waste	0¼	.0008		L. .025	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	7.20		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.30		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.05	L. .05	
	310		310	100%	$31.00		263¾

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

teer Beef, Good Grade

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL OST of the wholesale its AFTER leducting hrinkage, vaste and ones, and giving redit for et, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 10c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
$ 6.86	.1178	.1325	$ 9.26	.1590	.1789	16 18 10 10	$ 5.60 2.20 1.00 .10
3.15	.1068	.1325	4.25	.1442	.1789	22 20	3.63 2.60
4.72	.1234	.1325	6.37	.1666	.1789	16 10 10	1.76 .67 2.05
3.53	.2277	.1325	4.77	.3074	.1789	16 10	1.72 .48
5.60	.1418	.1325	7.56	.1914	.1789	26 28 12	6.50 3.92 .06
1.22	.1038	.1325	1.65	.1401	.1789	22 20	1.76 .75
8.17	.1318	.1325	11.03	.1779	.1789	20 22 16 15 10	3.55 4.18 1.00 2.25 .40
1.60	.1778	.1325	2.16	.2400	.1789	15 10	.15 .80
.10			.13				
$34.95			$47.18				$47.13

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1325c.
ACTUAL sales price to realize 26% profit, .1789c.

Test No. 44
Baltimore Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$31.00

Method of E Selling Price

Close Side

WHOLESALE CUTS	Weight In Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 10c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTEF deductin shrinkag suet, fa and bon
							Lbs.
CHUCK.....	63½	Chuck Roast or Steak	35	.0029			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 6.35		58¼
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.05		29½
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	4.30		
		Bones	2½	.0081		Cr. .00625	38¼
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .025	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	2.55		15½
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	5.00	Cr. .45	39½
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.20		11¾
		Cutting Waste	0¼	.0008		L. .025	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	7.20		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.30		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.05	L. .05	
	310		310	100%	$31.00		263¾

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

r Beef, Good Grade

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the lesale AFTER ucting nkage, te and s, and ving lit for fat and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally bas cost 10c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales**
6.86	.1178	.1325	$ 9.47	.1626	.1829	16 18 12 12	$ 5.60 2.20 1.20 .12
3.15	.1068	.1325	4.35	.1474	.1829	22 20	3.63 2.60
4:72	.1234	.1325	6.51	.1703	.1829	16 12 12	1.76 .81 2.46
3.53	.2277	.1325	4.87	.3142	.1829	16 12	1.72 .57
5.60	.1418	.1325	7.73	.1957	.1829	26 28 12	6.50 3.92 .06
1.22	.1038	.1325	1.68	.1432	.1829	22 20	1.76 .75
3.17	.1318	.1325	11.27	.1819	.1829	20 22 16 15 12	3.55 4.18 1.00 2.25 .48
.60	.1778	.1325	2.21	.2454	.1829	15 12	.15 .96
.10			.14				
.95			$48.23				$48.23

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1325c.
ACTUAL sales price to realize 27% profit, .1829c.

Test No. 45
Baltimore Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$37.20

Method of Selling Pri
Close Sid

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTU NE WEIG lef AFT deduc shrink suet, and b
							Lb
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 7.62		58
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.66		29
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and roiled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	5.16		
		Bones	2½	.0081		Cr. .00625	38
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .03	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	3.06		15
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	6.00	Cr. .45	39
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.44		11
		Cutting Waste	0¼	.0008		L. .03	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	8.64		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.56		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.06	L. .06	
	310		310	100%	$37.20		26

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

er Beef, Good Grade

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which orlginally has cost 12c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entlre carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
8.24	.1415	.1595	$10.71	.1840	.2074	20 22 14 14	$ 7.00 2.69 1.40 .14
3.78	.1281	.1595	4.92	.1665	.2074	24 22	3.96 2.86
5.67	.1482	.1595	7.37	.1927	.2074	18 14 14	1.98 .94 2.87
4.24	.2735	.1595	5.51	.3555	.2074	18 14	1.94 .67
6.81	.1724	.1595	8.85	.2241	.2074	28 30 14	7.00 4.20 .07
1.47	.1251	.1595	1.91	.1626	.2074	24 22	1.92 .82
9.81	.1582	.1595	12.75	.2056	.2074	22 24 20 18 14	3.90 4.56 1.25 2.70 .56
1.94	.2156	.1595	2.52	.2803	.2074	16 14	.16 1.12
.12			.16				
2.08			$54.70				$54.71

Condensed Analysis:—Original cost of beef, 12c per pound.
ACTUAL cost per pound, .1595c.
ACTUAL sales price to realize 23% profit, .2074c.

Test No. 46
Baltimore Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$37.20

Method of Selling Pri
Close Sic

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NE WEI le AF deduc shrin suet and
							L
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			58
		Boneless Neck	10	.0323	$ 7.62		
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.66		2
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and roiled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	5.16		
		Bones	2½	.0081		Cr. .00625	3
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .03	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	3.06		1
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .06	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	6.00	Cr. .45	3
		Kidney	0¼	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.44		1
		Cutting Waste	0¼	.0008		L. .03	
			12	.0372			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	8.64		6
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.56		
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.06	L. .06	
	310		310	100%	$37.20		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

teer Beef, Good Grade

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

ACTUAL OST of the wholesale uts AFTER deducting hrinkage, waste and ones, and giving credit for uet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 12c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
$ 8.24	.1415	.1595	$11.04	.1896	.2138	20 22 14 14	$ 7.00 2.69 1.40 .14
3.78	.1281	.1595	5.06	.1717	.2138	25 22	4.12 2.86
5.67	.1482	.1595	7.60	.1986	.2138	20 14 14	2.20 .94 2.87
4.24	.2735	.1595	5.68	.3365	.2138	20 14	2.15 .67
6.81	.1724	.1595	9.13	.2310	.2138	28 30 14	7.00 4.20 .07
1.47	.1251	.1595	1.97	.1676	.2138	26 24	2.08 .90
9.81	.1582	.1595	13.15	.2120	.2138	24 25 20 20 14	4.26 4.75 1.25 3.00 .56
1.94	.2156	.1595	2.60	.2889	.2138	18 14	.18 1.12
.12			.16				
$42.08			$56.39				$56.41

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1595c.
ACTUAL sales price to realize 25% profit, .2138c.

Test No. 47
Baltimore Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$37.20

Method of E Selling Price

Close Side

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTER deductin shrinkag suet, fa and bon
							Lbs.
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 7.62		58¼
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	3.66		29½
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	5.16		
		Bones	2½	.0081		Cr. .00625	38¼
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .03	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	3.06		15½
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .05	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	6.00	Cr. .45	39½
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.44		11¾
		Cutting Waste	0¼	.0008		L. .03	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	8.64		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	1.56		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.06	L. .06	
	310		310	100%	$37.20		263¾

Figures in heavy face type are of most interest to the retailer.
Note:—Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

Beef, Good Grade

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

AL f the sale TER ing age, and and g for and s	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 12c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales**
24	.1415	.1595	$11.13	.1910	.2154	20 22 14 14	$ 7.00 2.69 1.40 .14
78	.1281	.1595	5.10	.1729	.2154	25 22	4.12 2.86
67	.1482	.1595	7.66	.2001	.2154	22 14 14	2.42 .94 2.87
24	.2735	.1595	5.72	.3692	.2154	22 14	2.36 .67
31	.1724	.1595	9.19	.2327	.2154	28 30 14	7.00 4.20 .07
7	.1251	.1595	1.99	.1689	.2154	26 24	2.08 .90
1	.1582	.1595	13.24	.2136	.2154	24 25 20 20 14	4.26 4.75 1.25 3.00 .56
4	.2156	.1595	2.62	.2911	.2154	18 14	.18 1.12
2			.16				
8			$56.81				$56.84

ndensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1595c.
ACTUAL sales price to realize 26% profit, .2154c.

Test No. 48
Baltimore Style of Cutting.

Wholesale Cost .....12c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$37.20

Method
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WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 12c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	A W A d sh s a
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 7.62		
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	3.66		
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	5.16		
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .03	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.06		
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .06	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	6.00		
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.44		
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .03	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	8.64		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.56		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.06	L. .06	
	310		310	100%	$37.20		

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

r Beef, Good Grade

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and ving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 12c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
8.24	.1415	.1595	$11.37	.1953	.2202	22 24 14 14	$ 7.70 2.94 1.40 .14
3.78	.1281	.1595	5.22	.1768	.2202	25 24	4.12 3.12
5.67	.1482	.1595	7.82	.2045	.2202	22 14 14	2.42 .94 2.87
4.24	.2735	.1595	5.85	.3774	.2202	22 14	2.36 .67
6.81	.1724	.1595	9.40	.2379	.2202	28 30 14	7.00 4.20 .07
1.47	.1251	.1595	2.03	.1726	.2202	26 24	2.08 .90
9.81	.1582	.1595	13.54	.2182	.2202	24 25 20 20 14	4.26 4.75 1.25 3.00 .56
1.94	.2156	.1595	2.68	.2975	.2202	18 14	.18 1.12
.12			.16				
2.08			$58.07				$58.05

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1595c.
ACTUAL sales price to realize 27% profit, .2202c.

Test No. 49
Baltimore Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$40.30

Method of Selling Pri
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WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT N WEI le AF dedu shrin suet and
							L
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.26		5
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	3.96		2
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	5.59		3
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .0325	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.31		1
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .065	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	6.50		3
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.56		1
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .0325	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	9.36		6
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.69		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$40.30		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

r Beef, Good Grade

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL of the lesale AFTER ucting nkage, e and s, and ving it for fat and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
8.93	.1533	.1734	$11.61	.1993	.2249	22 25 15 15	$ 7.70 3.06 1.50 .15
4.09	.1386	.1734	5.32	.1802	.2249	26 24	4.29 3.12
6.15	.1608	.1734	7.99	.2090	.2249	22 15 15	2.42 1.01 3.08
4.59	.2961	.1734	5.97	.3849	.2249	22 15	2.36 .71
7.41	.1876	.1734	9.63	.2438	.2249	28 30 15	7.00 4.20 .08
1.59	.1353	.1734	2.07	.1759	.2249	26 24	2.08 .90
0.63	.1715	.1734	13.82	.2230	.2249	24 25 22 22 15	4.26 4.75 1.37 3.30 .60
2.11	.2344	.1734	2.74	.3047	.2249	20 15	.20 1.20
.14			.18				
5.64			$59.33				$59.34

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1734c.
ACTUAL sales price to realize 23% profit, .2249c.

Test No. 50
Baltimore Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$40.30

Method of Selling Pri
Close Si

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT NE WEI le AF dedu shrin suet and
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.26		L
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			58
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	3.96		2
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	5.59		3
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .0325	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.31		1
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .065	
LOIN.....	50	Sirloin Steak	25	.0807	6.50		3
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.56		1
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .0325	
			12	.0372			
ROUND.....	72	Bottom Round Steak	17¾	.0572	9.36		6
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.69		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		L. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$40.30		26

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

eef, Good Grade

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

AL the ale TER ng ge, nd nd g or and s	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales**
3	.1533	.1734	$11.97	.2054	.2319	24 26 15 15	$ 8.40 3.18 1.50 .15
9	.1386	.1734	5.48	.1857	.2319	28 25	4.62 3.25
5	.1608	.1734	8.24	.2155	.2319	24 15 15	2.64 1.01 3.08
9	.2961	.1734	6.15	.3968	.2319	22 15	2.36 .71
1	.1876	.1734	9.93	.2514	.2319	28 30 15	7.00 4.20 .08
9	.1353	.1734	2.13	.1813	2.319	26 24	2.08 .90
3	.1715	.1734	14.25	.2298	.2319	24 26 24 22 15	4.26 4.94 1.50 3.30 .60
1	.2344	.1734	2.83	.3138	.2319	20 15	.20 1.20
4			.18				
4			$61.16				$61.16

ondensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1734c.
ACTUAL sales price to realize 25% profit, .2319c.

Test No. 51
Baltimore Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$40.30

Method
Selling P
Close

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	A
CHUCK.....	63½	Chuck Roasts or Steak	35	.1129	$ 8.26		
		Cross Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	3.96		
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	5.59		
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .0325	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.31		
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .065	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	6.50		
		Porterhouse Steak	14	.0452			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.56		
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .032	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	9.36		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2322			
FLANK.....	13	Flank Steak	1	.0032	1.69		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$40.30		

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

Beef, Good Grade

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

AL the ale TER ing ge, nd and g for and s	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales**
						24	$ 8.40
3	.1533	.1734	$12.05	.2069	.2336	26	3.18
						15	1.50
						15	.15
						28	4.62
9	.1386	.1734	5.52	.1871	.2336	26	3.38
						25	2.75
						15	1.01
5	.1608	.1734	8.30	.2171	.2336	15	3.08
						24	2.58
9	.2961	.1734	6.20	.3997	.2336	15	.71
						28	7.00
						30	4.20
1	.1876	.1734	10.00	.2533	.2336		
						15	.08
						26	2.08
9	.1353	.1734	2.15	.1827	.2336		
						24	.90
						24	4.26
						26	4.94
3	.1715	.1734	14.35	.2315	.2336	24	1.50
						22	3.30
						15	.60
						20	.20
1	.2344	.1734	2.85	.3164	.2336	15	1.20
4			.19				
4			**$61.61**				**$61.62**

ndensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1734c.
ACTUAL sales price to realize 26% profit, .2336c.

Test No. 52
Baltimore Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$40.30

Method Selling P
Close

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 13c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	A W d sh s a
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.26		
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	3.96		
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET..	43	Roast, boned and rolled	11	.0355	5.59		
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .0325	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.31		
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .065	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	6.50		
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.56		
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .0325	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	9.36		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.69		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	.07	
	310		310	100%	$40.30		

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef, Good Grade

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

UAL of the esale AFTER cting kage, e and , and ing t for at and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 13c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales**
8.93	.1533	.1734	$12.32	.2116	.2387	24 26 16 16	$ 8.40 3.18 1.60 .16
4.09	.1386	.1734	5.64	.1913	.2387	28 26	4.62 3.38
6.15	.1608	.1734	8.49	.2219	.2387	25 16 16	2.75 1.08 3.28
4.59	.2961	.1734	6.33	.4086	.2387	24 16	2.58 .76
7.41	.1876	.1734	10.23	.2589	.2387	30 32 16	7.50 4.48 .08
1.59	.1353	.1734	2.20	.1867	.2387	26 24	2.08 .90
0.63	.1715	.1734	14.67	.2367	.2387	24 26 24 22 16	4.26 4.94 1.50 3.30 .64
2.11	.2344	.1734	2.91	.3235	.2387	20 16	.20 1.28
.14			.19				
5.64			$62.97				$62.95

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1734c.
ACTUAL sales price to realize 27% profit, .2387c.

Test No. 53
Baltimore Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$43.40

Method o
Selling Pr
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WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC N WE AF ded shri suc and
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.89		
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	4.27		
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	6.02		
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .0?5	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.57		
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .07	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	7.00		
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.68		
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .035	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	10.08		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.82		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$43.40		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

Beef, Good Grade

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

UAL of the esale FTER cting kage, e and , and ing t for at and nes	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
.61	.1650	.1865	$12.49	.2145	.2425	24 26 16 16	$ 8.40 3.18 1.60 .16
.41	.1495	.1865	5.73	.1944	.2425	30 28	4.95 3.64
.63	.1733	.1865	8.62	.2253	.2425	26 16 16	2.86 1.08 3.28
.95	.3194	.1865	6.44	.4152	.2425	25 16	2.69 .76
.02	.2030	.1865	10.43	.2639	.2425	30 32 16	7.50 4.48 .08
.71	.1455	.1865	2.22	.1892	.2425	26 24	2.08 .90
.45	.1879	.1865	14.89	.2443	.2425	25 26 24 22 16	4.44 4.94 1.50 3.30 .64
.28	.2533	.1865	2.96	.3293	.2425	20 16	.20 1.28
.14			.18				
.20			$63.96				$63.94

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1865c.
ACTUAL sales price to realize 23% profit, .2425c.

Test No. 54
Baltimore Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$43.40

Method of Selling Pri
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WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACT N WE 1 AF dedu shri sue and
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.89		L
		Rib Roast	12¼	.0395			5
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032		Cr. .013125	
		Bones	5¼	.0170			
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	4.27		2
		3rd & 4th cut of Ribs	13	.0420		Cr. .0025	
		Bones	1	.0032			
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	6.02		3
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661		Cr. .00625	
		Bones	2½	.0081		Cr. .05	
		Brisket Fat	2	.0064		L. .035	
		Cutting Waste	0¼	.0008			
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.57		1
		Shank Meat	4¾	.0153		Cr. .02375	
		Bones	9½	.0307		L. .07	
		Cutting Waste	0½	.0016			
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	7.00		
		Porterhouse Steak	14	.0432		Cr. .45	
		Suet	9	.0291			
		Kidney	0½	.0016		Cr. .00375	
		Bones	1½	.0048			
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.68		
		Tip Roast	3¾	.0121		L. .035	
		Cutting Waste	0¼	.0008			
			12	.0372			
ROUND.....	72	Bottom Round Steak	17¾	.0572	10.08		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	1.82		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$43.40		2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

eef, Good Grade

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

AL the ile TER ng ge, nd nd or and	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
	.1650	.1865	$12.88	.2211	.25	26 28 16 16	$ 9.10 3.43 1.60 .16
	.1495	.1865	5.91	.2003	.25	30 28	4.95 3.64
	.1733	.1865	8.89	.2295	.25	26 16 16	2.86 1.08 3.28
	.3194	.1865	6.63	.4280	.25	25 16	2.69 .76
	.2030	.1865	10.75	.2720	.25	30 32 16	7.50 4.48 .08
	.1455	.1865	2.29	.1950	.25	28 24	2.24 .90
	.1879	.1865	15.34	.2518	.25	26 28 25 24 16	4.60 5.32 1.56 3.60 .64
	.2533	.1865	3.06	.3394	.25	20 16	.20 1.28
			.19				
			$65.94				$65.95

densed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1865c.
ACTUAL sales price to realize 25% profit, .25c.

Test No. 55
Baltimore Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$43.40

Method
Selling
Close

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Percentage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$ 8.89	
		Rib Roast	12¼	.0395		
		Boneless Neck	10	.0323		
		Lean Trimmings	1	.0032		
		Bones	5¼	.0170		Cr. .013125
			63½	.2049		
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	4.27	
		3rd & 4th cut of Ribs	13	.0420		
		Bones	1	.0032		Cr. .0025
			30½	.0984		
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	6.02	
		Lean Trimmings	6¾	.0218		
		Plate Stew Beef	20½	.0661		
		Bones	2½	.0081		Cr. .00625
		Brisket Fat	2	.0064		Cr. .05
		Cutting Waste	0¼	.0008		L. .035
			43	.1387		
SHANK.....	25½	Shoulder Clod	10¾	.0346	3.57	
		Shank Meat	4¾	.0153		
		Bones	9½	.0307		Cr. .02375
		Cutting Waste	0½	.0016		L. .07
			25½	.0822		
LOIN.....	50	Sirloin Steak	25	.0807	7.00	
		Porterhouse Steak	14	.0432		
		Suet	9	.0291		Cr. .45
		Kidney	0½	.0016		
		Bones	1½	.0048		Cr. .00375
			50	.1614		
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.68	
		Tip Roast	3¾	.0121		
		Cutting Waste	0¼	.0008		L. .035
			12	.0387		
ROUND.....	72	Bottom Round Steak	17¾	.0572	10.08	
		Top Round Steak	19	.0613		
		Horse Shoe Roast	6¼	.0202		
		Rump Roast	15	.0484		
		Lean Trimmings	4	.0129		
		Bones	10	.0322		Cr. .025
			72	.2822		
FLANK.....	13	Flank Steak	1	.0032	1.82	
		Lean Trimmings	8	.0258		
		Fat	4	.0129		Cr. .10
			13	.0419		
SHRINKAGE	½		0½	.0016	.07	L. .07
	310		310	100%	$43.40	

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

tablishing Cost and of Retail Beef Cuts

Steer Beef, Good Grade

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL COST of the wholesale cuts AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
$ 9.61	.1650	.1865	$12.97	.2228	.2519	26 28 16 16	$ 9.10 3.43 1.60 .16
4.41	.1495	.1865	5.95	.2018	.2519	30 28	4.95 3.64
6.63	.1733	.1865	8.95	.2440	.2519	26 16 16	2.86 1.08 3.28
4.95	.3194	.1865	6.68	.4312	.2519	25 16	2.69 .76
8.02	.2030	.1865	10.82	.2740	.2519	30 34 16	7.50 4.76 .08
1.71	.1455	.1865	2.33	.1964	.2519	28 25	2.24 .94
11.45	.1879	.1865	15.45	.2537	.2519	26 28 25 25 16	4.60 5.32 1.56 3.75 .64
2.28	.2533	.1865	3.08	.3420	.2519	22 16	.22 1.28
.14			.19				
$49.20			$66.43				$66.44

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1865c.
ACTUAL sales price to realize 26% profit, .2519c.

Test No. 56 Baltimore Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$43.40

Method of Selling Price Close Side

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 14c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, and bo
							Lbs
CHUCK	63½	Chuck Roast or Steak	35	.1129	$ 8.89		58½
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032		Cr. .013125	
		Bones	5¼	.0170			
			63½	.2049			
RIBS	30½	1st & 2nd cut of Ribs	16½	.0532	4.27		29½
		3rd & 4th cut of Ribs	13	.0420		Cr. .0025	
		Bones	1	.0032			
			30½	.0984			
PLATE AND BRISKET	43	Roast, boned and rolled	11	.0355	6.02		38½
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661		Cr. .00625	
		Bones	2½	.0081		Cr. .05	
		Brisket Fat	2	.0064		L. .035	
		Cutting Waste	0¼	.0008			
			43	.1387			
SHANK	25½	Shoulder Clod	10¾	.0346	3.57		15½
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .07	
			25½	.0822			
LOIN	50	Sirloin Steak	25	.0807	7.00		39½
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.68		11½
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .035	
			12	.0387			
ROUND	72	Bottom Round Steak	17¾	.0572	10.08		62
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK	13	Flank Steak	1	.0032	1.82		9
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.07	L. .07	
	310		310	100%	$43.40		263

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

plishing Cost and Retail Beef Cuts

er Beef, Good Grade

Retailer's total expense ON SALES 22%
Profit wanted ON SALES 5%
Total profit wanted ON SALES 27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL T of the olesale AFTER ucting nkage, te and es, and iving dit for fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 14c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
						26	$ 9.10
9.61	.1650	.1865	$13.26	.2277	.2574	28	3.43
						18	1.80
						18	.18
4.41	.1495	.1865	6.08	.2063	.2574	30	4.95
						28	3.64
						28	3.08
6.63	.1733	.1865	9.15	.2392	.2574	18	1.21
						18	3.69
						25	2.69
4.95	.3194	.1865	6.83	.4408	.2574	18	.86
						30	7.50
8.02	.2030	.1865	11.07	.2801	.2574	34	4.76
						18	.09
						28	2.24
1.71	.1455	.1865	2.36	.2008	.2574	25	.94
						26	4.60
						28	5.32
11.45	.1879	.1865	15.80	.2593	.2574	25	1.56
						26	3.90
						18	.72
						22	.22
2.28	.2533	.1865	3.15	.3496	.2574	18	1.44
.14			.19				
19.20			$67.89				$67.92

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1865c.
ACTUAL sales price to realize 27% profit, .2574c.

Test No. 57
Baltimore Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$49.60

Method o
Selling Pr
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WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	AC W A dec shr su an
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$10.16		
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	4.88		
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	6.88		
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .04	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	4.08		
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .08	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	8.00		
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.92		
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .04	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	11.52		
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	2.08		
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.08	L. .03	
	310		310	100%	$49.60		

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ıshing Cost and etail Beef Cuts

Beef, Good Grade

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

ıAL f the sale 'TER ting age, and and ıg for t and es	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound**	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 30%, irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales**
99	.1887	.2136	$14.29	.2453	.2775	28 30 20 20	$ 9.80 3.68 2.00 .20
04	.1708	.2136	6.55	.2220	.2775	34 28	5.61 3.64
58	.1982	.2136	9.85	.2577	.2775	28 20 20	3.08 1.35 4.10
06	.3652	.2136	7.36	.4747	.2775	28 20	3.01 .95
23	.2337	.2136	12.00	.3038	.2775	34 36 20	8.50 5.04 .10
06	.1667	.2136	2.55	.2167	.2775	30 25	2.40 .94
9	.2111	.2136	17.02	.2744	.2775	28 30 26 26 20	4.97 5.70 1.63 3.90 .80
2	.2911	.2136	3.40	.3784	.2775	22 20	.22 1.60
6			.21				
3			$73.23				$73.26

ndensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2136c.
ACTUAL sales price to realize 23% profit, .2775c.

Test No. 58 Baltimore Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$49.60

Method of Selling Prio
Close Side

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any to shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTU NE WEIG left AFT deduc shrink suet, and bo
							Lbs
CHUCK.....	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$10.16		58½
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	4.88		29½
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	6.88		38½
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .04	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	4.08		15½
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .08	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	8.00	Cr. .45	39½
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.92		11½
		Cutting Waste	0¼	.0008		L. .04	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	11.52		62½
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	2.08		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.08	L. .0	
	310		310	100%	$49.60		263

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

er Beef, Good Grade

Retailer's total expense ON SALES. . . . 20%
Profit wanted ON SALES. . . . 5%
Total profit wanted ON SALES. . . . 25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL ST of the olesale AFTER ducting inkage, ste and es, and iving edit for , fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
10.99	.1887	.2136	$14.73	.2529	.2862	30 32 20 20	$10.50 3.92 2.00 20
5.04	.1708	.2136	6.75	.2289	.2862	34 28	5.61 3.64
7.58	.1982	.2136	10.16	.2656	.2862	28 20 20	3.08 1.35 4.10
5.66	.3652	.2136	7.58	.4893	.2862	28 20	3.01 .95
9.23	.2337	.2136	12.37	.3132	.2862	35 38 20	8.75 5.32 .10
1.96	.1667	.2136	2.63	.2234	.2862	32 28	2.56 1.05
13.09	.2111	.2136	17.54	.2829	.2862	28 32 28 26 20	4.97 6.08 1.75 3.90 .80
2.62	.2911	.2136	3.51	.3901	.2862	24 20	.24 1.60
.16			.21				
6.33			$75.48				$75.48

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2136c.
ACTUAL sales price to realize 25% profit, .2862c.

Test No. 59
Baltimore Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$49.60

Method of Es Selling Prices

Close Side of

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per-centage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones
							Lbs.
CHUCK.....	63½	Chuck Roast or Steak	35	.1129	$10.16		58¼
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323			
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS.....	30½	1st & 2nd cut of Ribs	16½	.0532	4.88		29½
		3rd & 4th cut of Ribs	13	.0420			
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET...	43	Roast, boned and rolled	11	.0355	6.88		38¼
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661			
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .04	
			43	.1387			
SHANK.....	25½	Shoulder Clod	10¾	.0346	4.08		15½
		Shank Meat	4¾	.0153			
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .08	
			25½	.0822			
LOIN.....	50	Sirloin Steak	25	.0807	8.00		39½
		Porterhouse Steak	14	.0432			
		Suet	9	.0291		Cr. .45	
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258	1.92		11¾
		Tip Roast	3¾	.0121			
		Cutting Waste	0¼	.0008		L. .04	
			12	.0387			
ROUND.....	72	Bottom Round Steak	17¾	.0572	11.52		62
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202			
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK.....	13	Flank Steak	1	.0032	2.08		9
		Lean Trimmings	8	.0258			
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.08	L. .08	
	310		310	100%	$49.60		263¾

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

tablishing Cost and of Retail Beef Cuts

Steer Beef, Good Grade

Retailer's total expense ON SALES....21%
Profit wanted ON SALES.....5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL COST of the wholesale cuts AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 35%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
$10.99	.1887	.2136	$14.84	.2547	.2883	30 32 20 20	$10.50 3.92 2.00 .20
5.04	.1708	.2136	6.80	.2306	.2883	34 28	5.61 3.64
7.58	.1982	.2136	10.23	.2676	.2883	30 20 20	3.30 1.35 4.10
5.66	.3652	.2136	7.64	.4930	.2883	28 20	3.01 .95
9.23	.2337	.2136	12.46	.3155	.2883	35 38 20	8.75 5.32 .10
1.96	.1667	.2136	2.65	.2250	.2883	32 28	2.56 1.05
13.09	.2111	.2136	17.67	.2850	.2883	30 32 28 26 20	5.32 6.08 1.75 3.90 .80
2.62	.2911	.2136	3.54	.3930	.2883	24 20	.24 1.60
.16			.22				
$56.33			$76.05				$76.05

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2136c.
ACTUAL sales price to realize 26% profit, .2883c.

Test No. 60 Wholesale Cost.....16c Per Pound
Baltimore Style of Cutting. Weight of Side.....310 pounds
Weight of Forequarter..163 pounds, 52.58%
Weight of Hindquarter..147 pounds, 47.42%
Total Cost.....$49.60

Method of F
Selling Price
Close Side

WHOLESALE CUTS	Weight in Pounds	RETAIL CUTS	Weight of Retail Cuts	Per Centage of Side	PRIME COST of each wholesale cut at 16c per pound, NOT deducting any shrinkage, waste, fat and bones	Deductions for shrinkage and credits for suet, shop fats and bones	ACTUA NET WEIGH left AFTE deducti shrinka suet, f and bo
							Lbs.
CHUCK	63½	Chuck Roast or Steak	35	.1129			
		Rib Roast	12¼	.0395			
		Boneless Neck	10	.0323	$ 10.16		58¼
		Lean Trimmings	1	.0032			
		Bones	5¼	.0170		Cr. .013125	
			63½	.2049			
RIBS	30½	1st & 2nd cut of Ribs	16½	.0532			
		3rd & 4th cut of Ribs	13	.0420	4.88		29½
		Bones	1	.0032		Cr. .0025	
			30½	.0984			
PLATE AND BRISKET	43	Roast, boned and rolled	11	.0355			
		Lean Trimmings	6¾	.0218			
		Plate Stew Beef	20½	.0661	6.88		38¼
		Bones	2½	.0081		Cr. .00625	
		Brisket Fat	2	.0064		Cr. .05	
		Cutting Waste	0¼	.0008		L. .04	
			43	.1387			
SHANK	25½	Shoulder Clod	10¾	.0346			
		Shank Meat	4¾	.0153	4.03		15½
		Bones	9½	.0307		Cr. .02375	
		Cutting Waste	0½	.0016		L. .08	
			25½	.0822			
LOIN	50	Sirloin Steak	25	.0807			
		Porterhouse Steak	14	.0432			
		Suet	9	.0291	8.00	Cr. .45	39½
		Kidney	0½	.0016			
		Bones	1½	.0048		Cr. .00375	
			50	.1614			
SIRLOIN TIP	12	Sirloin Tip Steak	8	.0258			
		Tip Roast	3¾	.0121	1.92		11¾
		Cutting Waste	0¼	.0008		L. .04	
			12	.0387			
ROUND	72	Bottom Round Steak	17¾	.0572			
		Top Round Steak	19	.0613			
		Horse Shoe Roast	6¼	.0202	11.52		62
		Rump Roast	15	.0484			
		Lean Trimmings	4	.0129			
		Bones	10	.0322		Cr. .025	
			72	.2822			
FLANK	13	Flank Steak	1	.0032			
		Lean Trimmings	8	.0258	2.08		9
		Fat	4	.0129		Cr. .10	
			13	.0419			
SHRINKAGE	½		0½	.0016	.08	L. .08	
	310		310	100%	$49.60		263

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

er Beef, Good Grade

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

CTUAL T of the olesale AFTER ducting inkage, ste and es, and iving dit for , fat and ones	ACTUAL COST of each wholesale cut PER POUND AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally has cost 16c per pound	Comparative figures showing what each wholesale cut would sell for if based upon its ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for based upon their ACTUAL COST plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
10.99	.1887	.2136	$15.19	.2604	.2948	30 33 22 22	$10.50 4.04 2.20 .22
5.04	.1708	.2136	6.95	.2357	.2948	35 28	5.78 3.64
7.58	.1982	.2136	10.46	.2735	.2948	30 22 22	3.30 1.48 4.51
5.66	.3652	.2136	7.81	.5040	.2948	28 22	3.01 1.05
9.23	.2337	.2136	12.74	.3225	.2948	36 38 22	9.00 5.32 .11
1.96	.1667	.2136	2.70	.2300	.2948	32 28	2.56 1.05
13.09	.2111	.2136	18.06	.2913	.2948	30 32 30 26 22	5.32 6.08 1.88 3.90 .88
2.62	.2911	.2136	3.61	.4017	.2948	26 22	.26 1.76
.16			.22				
56.33			$77.74				$77.75

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2136c.
ACTUAL sales price to realize 27% profit, .2948c.

CHAPTER X

Establishing Cost and Selling Prices

20 Beef Cutting Tests

Retail Cuts

Spokane or Northwestern
Style of Cutting

Test Sheets No. 61 to 80

CHAPTER X

Establishing Cost and Selling Prices

20 Beef Cutting Tests

Retail Cuts

Spokane or Northwestern
Style of Cutting

Test Sheets No. 61 to 80

CHAPTER X

ESTABLISHING CORRECT COST AND SELLING PRICES

RETAIL BEEF CUTS

Spokane or Northwestern Style of Cutting

Test Sheets Nos. 61 to 80

The cutting test for the Northwestern or Spokane style of cutting was made by one of the leading retailers of Spokane in co-operation with the author. A good grade No. 1 heifer was selected as a typical average carcass. It weighed 407½ lbs. The method of cutting in that locality does not differ very much from the typical mid-western style except that the sirloin tip cut is also used similar to the eastern meat cutting practice.

In comparing the Chart No. 1 to the Chicago method of cutting it will be noted that while the carcass has originally cost 10 cents per lb., the ACTUAL cost is 12.76 cents or there is an increase of 2¾ cents per lb., slightly less than the Chicago cost per pound.

The figures again prove in Test Sheet No. 61 that this cutting up of a carcass which originally cost $40.75 must bring a total of $59.78, or approximately 50% over the PRIME cost must be figured in order to make a profit of 23% on the sales price.

Test No. 61
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48773%
Total Cost.....$40.75

Method of Es
Selling Prices
No. 1

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 10c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hind-quarters and Fore-quarters AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$20.88		175 12	$23.37
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2250		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	19.87		178 8	21.85
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .1750		
	198 12	.48773				
	407 8	100%	$40.75		354 4	$45.22

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

shing Cost and etail Beef Cuts

Heifer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

AL of rters re- rs D R ng ge, nd nd ; or at ies	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 10c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					25	$ 8.75
					26	4.61
					20	7.60
					14	.44
					20	3.85
					22	3.03
					14	1.47
					14	1.68
	.1276	$30.38	.1729	.1660	12	1.05
					10	.18
					10	.40
					10	1.25
					14	5.67
					20	6.45
					14	5.18
					12	1.92
	.1276	28.41	.1591	.1660	10	2.72
					10	.65
					10	1.30
					10	.60
		$58.79				$58.78

ndensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1276c.
ACTUAL sales price to realize 23% profit, .1660c.

Test No. 62
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$40.75

Method o
Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 10c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	AC CO Hi qua and qua AF ded shri was bone gi cred sue and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$20.88		175 12	$2
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2250		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	19.87		178 8	2
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .1750		
	198 12	.48773				
	407 8	**100%**	**$40.75**		**354 4**	**$4**

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

é Heifer

Retailer's total expense ON SALES . . . 20%
Profit wanted ON SALES 5%
Total profit wanted ON SALES . . . 25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

UAL T of uarters Fore- rters ER UND TER cting kage e and s and ing it for , fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 10c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					26	$9.10
					28	4.97
					20	7.60
					15	.41
					20	3.85
					22	3.03
					15	1.57
					15	1.80
30	.1276	$31.31	.1782	.1710	12	1.22
					10	.15
					10	.40
					10	1.25
					15	6.07
					20	6.47
					15	5.55
					12	1.92
24	.1276	29.28	.1640	.1710	10	2.72
					10	.65
					10	1.30
					10	.60
		$60.59				$60.63

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1276c.
ACTUAL sales price to realize 25% profit, .1710c.

Test No. 63
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$40.75

Method of E. Selling Prices
No. 1

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hindquarters and Forequarters at 10c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST of Hindquarters and Forequarters AFTER deducting shrinkage, waste and bones, and giving credit for suet, fat and bones
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$20.88		175 12	$23.37
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone In)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2250		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	19.87		178 8	21.85
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .1750		
	198 12	.48773				
	407 8	100%	$40.75		354 4	$45.22

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and of Retail Beef Cuts

Grade Heifer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

ACTUAL COST of Hindquarters and Forequarters PER POUND AFTER deducting shrinkage, waste and bones and giving credit for suet, fat and bones	**ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 10c per pound**	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 35% irrespective of quality of cut or demand	**Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE**	**SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales**	**TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales**
					26	$ 9.10
					28	4.97
					20	7.60
					16	.44
					20	3.85
					22	3.03
					15	1.57
					15	1.80
.1330	.1276	$31.55	.1796	.1723	14	1.22
					10	.15
					10	.40
					10	1.25
					16	6.48
					20	6.47
					15	5.55
					12	1.92
.1224	.1276	29.50	.1652	.1723	10	2.72
					10	.65
					10	1.30
					10	.60
		$61.05				$61.07

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1276c.
ACTUAL sales price to realize 26% profit, .1723c.

Test No. 64
Northwestern — (Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....10c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$40.75

Method o
Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hindquarters and Forequarters at 10c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT COS Hi qua and qua AF dedu shrin wast bone giv cred suet and
HINDQUARTERS						
	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$20.88		175 12	$2
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2250		
	208 12	.51227				
FOREQUARTERS						
	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	19.87		178 8	
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .1750		
	198 12	.48773				
	407 8	100%	$40.75		354 4	$4

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and etail Beef Cuts

Heifer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

JAL of arters ore- ers R ND ER ting age, and and ng for fat ones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 10c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					26	$ 9.10
					28	4.97
					20	7.60
					16	.44
					20	3.85
					22	3.03
					16	1.68
					16	1.92
30	.1276	$32.25	.1835	.1761	14	1.23
					12	.18
					12	.48
					10	1.25
					16	6.48
					20	6.47
					16	5.92
					14	2.24
24	.1276	30.15	.1689	.1761	10	2.72
					12	.78
					10	1.30
					12	.72
		$62.40				$62.36

Condensed Analysis:—Original PRIME cost of beef, 10c per pound.
ACTUAL cost per pound, .1276c.
ACTUAL sales price to realize 27% profit, .1761c.

Test No. 65
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$48.90

Method Selling

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hindquarters and Forequarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones
HINDQUARTERS	lbs. oz.				lbs. oz.
Sirloin Steak	35 0	.08590			
T-Bone Steak	17 12	.04356			
Round Steak	38 0	.09323			
Flank Steak	2 12	.00675			
Loin Tips	19 4	.04724			
Short Cuts	13 12	.03374			
Flank for Boiling	10 8	.02577			
Rump, 1st Cut	12 0	.02945			
Rump, 2nd Cut	8 12	.02147	$25.05		175 12
Kidneys	1 8	.00368			
Trimmings	4 0	.00982			
Fat and Suet	15 8	.03804		Cr. .7750	
Heel (Bone in)	12 8	.03068			
Bones	7 12	.01902		Cr. .0194	
Shank Bones	7 8	.01840		Cr. .0187	
Shrinkage and Waste	2 4	.00542		L. .2700	
	208 12	.51227			
FOREQUARTERS	lbs. oz.				
Chuck—Blade Cuts	40 8	.09939			
7 Ribs—Boned and Rolled	32 4	.07914			
Arm Cuts	37 0	.09080			
Neck Cuts	16 0	.03926			
Plate for Boiling	27 4	.06687	23.85		178 8
Boned Brisket	6 8	.01595			
Soup Shank	13 0	.03190			
Trimmings	6 0	.01472			
Bones	18 8	.04540		Cr. .0463	
Shrinkage and Waste	1 12	.00430		L. .2100	
	198 12	.48773			
	407 8	100%	**$48.90**		**354 4**

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

hing Cost and tail Beef Cuts

leifer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
				28	$ 9.80
				30	5.32
				22	8.36
				18	.50
				22	4.23
				25	3.44
				18	1.89
				18	2.16
.1536	$36.66	.2063	.1997	16	1.40
				16	.24
				14	.56
				15	1.88
				18	7.29
				22	7.09
				18	6.66
				16	2.56
.1536	34.10	.1903	.1997	14	3.81
				14	.91
				14	1.82
				14	.84
	$70.76				$70.76

lensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1536c.
ACTUAL sales price to realize 23% profit, .1997c.

Test No. 66
Northwestern—
(Spokane, Wash.)
Style of Cutting:

Wholesale Cost.....12c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$48.90

Method o
Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT COS Hi qua and qua AF dedu shrin wast bone giv cred suet and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$25.05		175 12	$2
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2700		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	23.85		178 8	2
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2100		
	198 12	.48773				
	407 8	100%	$48.90		354 4	$5

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and Retail Beef Cuts

Heifer

Retailer's total expense ON SALES. . . .20%
Profit wanted ON SALES. 5%
Total profit wanted ON SALES. 25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					28	$ 9.80
					30	5.32
					22	8.36
					18	.50
					24	4.62
					25	3.44
					18	1.89
					18	2.16
7	.1536	$37.79	.2126	.2059	16	1.40
					16	.24
					16	.64
					15	1.86
					20	8.10
					22	7.09
					20	7.40
					16	2.56
4	.1536	35.15	.1962	.2059	14	3.81
					15	.97
					14	1.82
					16	.96
		$72.94				$72.94

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1536c.
ACTUAL sales price to realize 25% profit, .2059c.

Test No. 67
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$48.90

Method of Selling Pric
No

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST Hind-quarte and Fo quarte AFTE deduct shrinka waste a bones, a giving credit f suet, f and bo
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$25.05		175 12	$28.2
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2700		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	23.85		178 8	26.2
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2100		
	198 12	.48773				
	407 8	100	$48.90		354 4	$54.4

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore- uarters PER OUND FTER ducting rinkage, ste and nes and giving edit for et, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 35% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					28	$ 9.80
					30	5.32
					22	8.36
					18	.50
					24	4.62
					25	3.44
					18	1.89
1587	.1536	$38.07	.2142	.2074	18	2.16
					16	1.40
					16	.24
					16	.64
					16	2.00
					20	8.10
					22	7.09
					20	7.40
					16	2.56
1464	.1536	35.41	.1976	.2074	15	4.09
					15	.97
					15	1.95
					16	.96
		$73.48				$73.49

Condensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1536c.
ACTUAL sales price to realize 26% profit, .2074c.

Test No. 68
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....12c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$48.90

Method o
Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hindquarters and Forequarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT CO Hi qua and qua AF ded shri was bone gi cred sue and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$25.05		175 12	$2
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2700		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	$23.85		178 8	
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2100		
	198 12	.48773				
	407 8	100%	$48.90		354 4	$

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and etail Beef Cuts

Heifer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES.....5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

JAL of arters ore- ers R ND ER ing age, and and g for fat nes	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 12c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					28	$ 9.80
					30	5.32
					24	9.13
					18	.49
					25	4.81
					25	3.44
					18	1.89
					18	2.16
/	.1536	$38.91	.2190	.2120	16	1.40
					16	.24
					16	.64
					16	2.00
					20	8.10
					24	7.74
					20	7.40
					16	2.56
	.1536	36.20	.2020	.2120	15	4.09
					15	.97
					15	1.95
					16	.96
		$75.11				$75.09

ondensed Analysis:—Original PRIME cost of beef, 12c per pound.
ACTUAL cost per pound, .1536c.
ACTUAL sales price to realize 27% profit, .2120c.

Test No. 69
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$52.98

Method of Selling

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hindquarters and Forequarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones
HINDQUARTERS	lbs. oz.				lbs. oz.
Sirloin Steak	35 0	.08590			
T-Bone Steak	17 12	.04356			
Round Steak	38 0	.09323			
Flank Steak	2 12	.00675			
Loin Tips	19 4	.04724			
Short Cuts	13 12	.03374			
Flank for Boiling	10 8	.02577			
Rump, 1st Cut	12 0	.02945			
Rump, 2nd Cut	8 12	.02147	$27.14		175 12
Kidneys	1 8	.00368			
Trimmings	4 0	.00982			
Fat and Suet	15 8	.03804		Cr. .7750	
Heel (Bone in)	12 8	.03068			
Bones	7 12	.01902		Cr. .0194	
Shank Bones	7 8	.01840		Cr. .0187	
Shrinkage and Waste	2 4	.00552		L. .2925	
	208 12	.51227			
FOREQUARTERS	lbs. oz.				
Chuck—Blade Cuts	40 8	.09939			
7 Ribs—Boned and Rolled	32 4	.07914			
Arm Cuts	37 0	.09080			
Neck Cuts	16 0	.03926			
Plate for Boiling	27 4	.06687	25.84		178 8
Boned Brisket	6 8	.01595			
Soup Shank	13 0	.03190			
Trimmings	6 0	.01472			
Bones	18 8	.04540		Cr. .0463	
Shrinkage and Waste	1 12	.00430		L. .2275	
	198 12	.48773			
	407 8	100%	$52.98		354 4

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived

lishing Cost and Retail Beef Cuts

le Heifer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

TUAL ST of quarters Fore- rters ER UND TER ucting ukage, e and s and ving it for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					28	$ 9.80
					30	5.32
					25	9.50
					20	.55
					25	4.81
					26	3.57
					18	1.89
					18	2.16
742	.1667	$39.81	.2265	.2167	16	1.40
					16	.24
					16	.64
					16	2.00
					22	8.91
					25	8.06
					20	7.40
					16	2.56
593	.1667	36.94	.2071	.2167	15	4.09
					15	.97
					15	1.95
					16	.96
		$76.75				$76.78

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1667c.
ACTUAL sales price to realize 23% profit, .2167c.

Test No. 70
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$52.98

Method of Selling Pri

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hin quar and F qua: AFT deduc shrink waste bones givi credi suet, and b
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$27.14		175 12	$30
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2925		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	25.84		178 8	28
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2275		
	198 12	.48773				
	407 8	100%	$52.98		354 4	$59

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL COST of ndquarters nd Fore- quarters PER POUND AFTER educting rinkage, aste and ones and giving redit for uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 34%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					30	$10.50
					32	5.68
					25	9.50
					20	.55
					25	4.81
					26	3.57
					18	1.89
					18	2.16
.1742	.1667	$41.03	.2334	.2233	16	1.40
					16	.24
					16	.64
					16	2.00
					22	8.91
					25	8.06
					22	8.14
					16	2.56
.1593	.1667	38.08	.2135	.2233	16	4.36
					16	1.04
					16	2.08
					16	.96
		$79.11				$79.05

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1667c.
ACTUAL sales price to realize 25% profit, .2233c.

Test No. 71
Northwestern — (Spokane, Wash.) Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$52.98

Method of Selling Pric
No

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST Hind-quarter and For quarter AFTE deducti shrinka waste a bones, a giving credit f suet, fa and bon
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$27.14		175 12	$30.6
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2925		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	25.84		178 8	28.4
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2275		
	198 12	.48773				
	407 8	100%	$52.98		354 4	$59.0

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

CTUAL OST of idquarters nd Fore-uarters PER OUND AFTER educting rinkage, aste and ones and giving redit for uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 35% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					30	$10.50
					32	5.68
					25	9.50
					20	.55
					25	4.81
					26	3.57
					18	1.89
					18	2.16
1742	.1667	$41.34	.2352	.2250	16	1.40
					16	.24
					18	.72
					16	2.00
					22	8.91
					25	8.06
					22	8.14
					18	2.88
1593	.1667	38.36	.2151	.2250	16	4.36
					18	1.17
					16	2.08
					18	1.08
		$79.70				$79.70

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1667c.
ACTUAL sales price to realize 26% profit, .2250c.

Test No. 72
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....13c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$52.98

Method of F
Selling Price
No

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 13c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUAL COST o Hind-quarter and Fore quarter AFTER deductin shrinkag waste an bones, a giving credit fo suet, fa and bon
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$27.14		175 12	$30.62
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .2925		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	25.84		178 8	28.42
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2275		
	198 12	.48773				
	407 8	100%	$52.98		354 4	$59.04

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

olishing Cost and Retail Beef Cuts

de Heifer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL ST of quarters Fore- arters ER UND TER ucting nkage, te and es and ving dit for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 13c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 38%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					30	$10.50
					32	5.68
					25	9.50
					22	.60
					25	4.81
					28	3.85
					20	2.10
					18	2.16
.742	.1667	$42.25	.2404	.2300	18	1.57
					18	.27
					18	.72
					18	2.25
					22	8.91
					25	8.06
					22	8.14
					18	2.18
.593	.1667	39.22	.2198	.2300	18	4.90
					18	1.17
					18	2.34
					18	1.08
		$81.47				$81.49

Condensed Analysis:—Original PRIME cost of beef, 13c per pound.
ACTUAL cost per pound, .1667c.
ACTUAL sales price to realize 27% profit, .2300c.

Test No. 73
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$57.05

Method of Selling Pri
N

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hind quart and Fo quart AFTE deduct shrink waste bones, givin credit suet, and bo
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00575				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$29.23		175 12	$33.
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3150		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	27.82		178 8	30.
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2450		
	198 12	.48773				
	407 8	100%	$57.05		354 4	$63

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

e Heifer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

UAL T of uarters Fore- rters ER ND ER cting kage, e and s and ing t for , fat ones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 30%, irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					30	$10.50
					32	5.68
					26	9.88
					22	.60
					26	5.00
					28	3.85
					20	2.10
					20	2.40
80	.1794	$42.95	.2344	.2336	18	1.57
					18	.27
					20	.80
					18	2.25
					22	8.91
					26	8.38
					22	8.14
					18	2.88
5	.1794	39.79	.2230	.2336	18	4.90
					18	1.17
					18	2.34
					20	1.20
		$82.74				$82.82

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1794c.
ACTUAL sales price to realize 23% profit, .2336c.

Test No. 74
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$57.05

Method of Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT COS Hin quar and quar AF dedu shrin wast bone giv cred suet and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$29.23		175 12	$3
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3150		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Roiled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	27.82		178 8	3
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2450		
	198 12	.48773				
	407 8	100%	$57.05		354 4	$

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ablishing Cost and f Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

CTUAL COST of ndquarters nd Fore-quarters PER POUND AFTER educting rinkage, aste and ones and giving redit for uet, fat nd bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					32	$11.10
					34	6.03
					26	9.88
					22	.60
					26	5.00
					28	3.85
					20	2.10
					20	2.40
.1880	.1794	$44.27	.2519	.2408	18	1.57
					18	.27
					20	.80
					18	2.25
					24	9.72
					26	8.38
					24	8.88
					18	2.88
1715	.1794	41.02	.2429	.2408	18	4.90
					18	1.17
					18	2.34
					20	1.20
		$85.29				$85.32

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1794c.
ACTUAL sales price to realize 25% profit, .2408c.

Test No. 75
Northwestern — (Spokane, Wash.) Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$57.05

Method of I Selling Pric
No

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 14c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST o Hind-quarter and For quarter AFTEI deducti shrinka waste a bones, a giving credit f suet, f and bon
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$29.23		175 12	$33.04
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3150		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	27.82		178 8	30.6
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2450		
	198 12	.48773				
	407 8	100%	$57.05		354 4	$63.6

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

CTUAL OST of dquarters id Fore- uarters PER POUND AFTER educting rinkage, aste and ones and giving redit for uet, fat id bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 35% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					32	$11.10
					34	6.03
					26	9.88
					22	.60
					26	5.00
					28	3.85
					20	2.10
					20	2.40
.1880	.1794	$44.61	.2538	.2426	20	1.70
					20	.30
					20	.80
					18	2.25
					24	9.72
					26	8.38
					24	8.88
					20	3.20
.1715	.1794	41.32	.2325	.2426	18	4.90
					20	1.30
					18	2.34
					20	1.20
		$85.93				$85.93

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1794c.
ACTUAL sales price to realize 26% profit, .2426c.

Test No. 76
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....14c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$57.05

Method of E Selling Price
No

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 12c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTUA COST o Hind- quarter and For quarter AFTEF deducti shrinkag waste a bones, a giving credit f suet, fa and bon
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$29.23		175 12	$33.0
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3150		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	27.83		178 8	30.6
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2450		
	198 12	.48773				
	407 8	100%	$57.05		354 4	$63.6

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

lishing Cost and Retail Beef Cuts

le Heifer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

TUAL ST of quarters Fore- arters ER UND TER ucting nkage, te and es and ving dit for t, fat bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 14c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					32	$11.10
					35	6.21
					26	9.88
					22	.60
					26	5.00
					28	3.85
					20	2.10
					22	2.64
880	.1794	$45.60	.2594	.2480	20	1.70
					22	.33
					22	.88
					20	2.50
					24	9.72
					26	8.38
					24	8.88
					20	3.20
715	.1794	42.24	.2367	.2480	20	5.45
					22	1.43
					20	2.60
					22	1.32
		$87.84				$87.77

Condensed Analysis:—Original PRIME cost of beef, 14c per pound.
ACTUAL cost per pound, .1794c.
ACTUAL sales price to realize 27% profit, .2480c.

Test No. 77
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$65.20

Method of Selling Pri

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hin quar and F quar AFT deduc shrink waste bones giv credi suet, and b
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$33.40		175 12	$37
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3600		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	31.80		178 8	34
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2800		
	198 12	.48773				
	407 8	100%	$65.20		354 4	$72

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....18%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....23%
To make 23% profit ON SALES requires that 30% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore-uarters PER OUND FTER ducting rinkage, aste and nes and giving redit for uet, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 30%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 30% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 30% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 23% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 23% gross profit on sales
					34	$11.90
					36	6.39
					28	10.64
					24	.66
					28	5.39
					30	4.12
					22	2.31
					24	2.68
.2155	.2057	$49.23	.2802	.2674	22	1.92
					24	.36
					24	.96
					22	2.75
					26	10.53
					28	9.03
					26	9.62
					22	3.52
1960	.2057	45.49	.2548	.2674	22	6.00
					24	1.56
					22	2.86
					24	1.44
		$94.72				$94.63

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2057c.
ACTUAL sales price to realize 23% profit, .2674c.

Test No. 78
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$65.20

Method of Selling Pric
N

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACTU COST Hind quarte and Fo quarte AFTE deduct shrinka waste bones, giving credit suet, and bo
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$33.40		175 12	$37.4
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3600		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	31.80		178 8	34.
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2800		
	198 12	.48773				
	407 8	100%	$65.20		354 4	$72

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and Retail Beef Cuts

e Heifer

Retailer's total expense ON SALES....20%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....25%
To make 25% profit ON SALES requires that 34% be added to ACTUAL COST.

UAL T of uarters Fore- rters ER IND TER cting kage, e and s and ing it for , fat tones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 34%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 34% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 34% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 25% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 25% gross profit on sales
					35	$12.25
					36	6.39
					28	10.64
					25	.69
					28	5.39
					30	4.12
					24	2.52
					26	3.12
55	.2057	$50.74	.2888	.2728	24	2.10
					24	.36
					26	1.04
					22	2.75
					26	10.53
					30	9.67
					26	9.62
					22	3.52
60	.2057	46.89	.2626	.2728	22	6.00
					24	1.56
					22	2.86
					26	1.56
		$96.63				$96.69

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2057c.
ACTUAL sales price to realize 25% profit, .2758c.

Test No. 79
Northwestern—
(Spokane, Wash.)
Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$65.20

**Method o
Selling Pr**

RETAIL CUTS	Weight of Retail Cuts	Percentage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT COS Hir quar and quar AF dedu shrin wast bone giv credi suet and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$33.40		175 12	$3
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3600		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	31.80		178 8	3
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2800		
	198 12	.48773				
	407 8	100%	$65.20		354 4	$2

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

ishing Cost and Retail Beef Cuts

e Heifer

Retailer's total expense ON SALES....21%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....26%
To make 26% profit ON SALES requires that 35% be added to ACTUAL COST.

UAL T of uarters Fore- ters CR ND ER cting kage, and and ing t for fat ones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon their actual cost plus 35%, irrespective of quality of cut or demand	Comparative figures showing what retail cuts would sell for if based upon ACTUAL COST plus 35%	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 35% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 26% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 26% gross profit on sales
					36	$12.60
					38	6.74
					30	11.40
					25	.69
					28	5.39
					30	4.12
					24	2.52
					26	3.12
55	.2057	$51.12	.2909	.2777	24	2.10
					24	.36
					26	1.04
					22	2.75
					26	10.53
					30	9.67
					26	9.62
					24	3.84
60	.2057	47.24	.2646	.2777	22	6.00
					24	1.56
					22	2.86
					26	1.56
		$98.36				$98.37

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2057c.
ACTUAL sales price to realize 26% profit, .2777c.

Test No. 80
Northwestern—(Spokane, Wash.) Style of Cutting.

Wholesale Cost.....16c Per Pound
Weight of Carcass.....407½ pounds
Weight of Hindquarters, 208¾ pounds, .51227%
Weight of Forequarters, 198¾ pounds, .48733%
Total Cost.....$65.20

Method o Selling Pr

RETAIL CUTS	Weight of Retail Cuts	Per-centage of Carcass	PRIME COST of Hind-quarters and Fore-quarters at 16c per pound, NOT deducting any waste, shrinkage, fat or bones	Deductions for shrinkage, and credits for suet, shop fats and bones	ACTUAL NET WEIGHT left AFTER deducting shrinkage, suet, fat and bones	ACT COS Hi qua and qua AF ded shri wast bone giv cred suet and
HINDQUARTERS	lbs. oz.				lbs. oz.	
Sirloin Steak	35 0	.08590				
T-Bone Steak	17 12	.04356				
Round Steak	38 0	.09323				
Flank Steak	2 12	.00675				
Loin Tips	19 4	.04724				
Short Cuts	13 12	.03374				
Flank for Boiling	10 8	.02577				
Rump, 1st Cut	12 0	.02945				
Rump, 2nd Cut	8 12	.02147	$33.40		175 12	$3
Kidneys	1 8	.00368				
Trimmings	4 0	.00982				
Fat and Suet	15 8	.03804		Cr. .7750		
Heel (Bone in)	12 8	.03068				
Bones	7 12	.01902		Cr. .0194		
Shank Bones	7 8	.01840		Cr. .0187		
Shrinkage and Waste	2 4	.00552		L. .3600		
	208 12	.51227				
FOREQUARTERS	lbs. oz.					
Chuck—Blade Cuts	40 8	.09939				
7 Ribs—Boned and Rolled	32 4	.07914				
Arm Cuts	37 0	.09080				
Neck Cuts	16 0	.03926				
Plate for Boiling	27 4	.06687	31.80		178 8	3
Boned Brisket	6 8	.01595				
Soup Shank	13 0	.03190				
Trimmings	6 0	.01472				
Bones	18 8	.04540		Cr. .0463		
Shrinkage and Waste	1 12	.00430		L. .2800		
	198 12	.48773				
	407 8	100%	$65.20		354 4	$

Note:—Figures in heavy face type are of most interest to the retailer.
Figures in light face type show, comparatively, how various results are arrived at.

blishing Cost and Retail Beef Cuts

ade Heifer

Retailer's total expense ON SALES....22%
Profit wanted ON SALES..... 5%
Total profit wanted ON SALES.....27%
To make 27% profit ON SALES requires that 38% be added to ACTUAL COST.

CTUAL OST of dquarters d Fore- uarters PER OUND FTER ducting rinkage, aste and nes and giving edit for uet, fat d bones	ACTUAL AVERAGE COST PER POUND of the entire carcass which originally cost 16c per pound	Comparative figures showing what Hindquarters and Forequarters would sell for if based upon ACTUAL COST plus 38%	Comparative figures showing what retail cuts would sell for if based upon their actual cost plus 38% irrespective of quality of cut or demand	Comparative figures showing AVERAGE SALES PRICE PER POUND of the entire carcass based upon 38% added to ACTUAL COST PRICE	SELLING PRICES PER POUND of retail cuts to yield about 27% gross profit on sales	TOTAL SELLING PRICES of all retail cuts to yield about 27% gross profit on sales
					36	$12.60
					38	6.74
					32	12.16
					26	.71
					28	5.39
					30	4.12
					25	2.62
					26	3.12
.2155	.2057	$52.26	.2974	.2838	24	2.10
					25	.37
					26	1.04
					24	3.00
					26	10.53
					30	9.67
					26	9.62
					25	4.00
.1960	.2057	48.29	.2705	.2838	24	6.54
					25	1.62
					24	3.12
					26	1.56
		$100.55				$100.63

Condensed Analysis:—Original PRIME cost of beef, 16c per pound.
ACTUAL cost per pound, .2057c.
ACTUAL sales price to realize 27% profit, .2838c.

CHAPTER XI

Establishing Cost and Selling Prices

28 Cutting Tests

BEEF LOIN

Typical Cutting Method

Test Sheets No. 81 to 108

CHAPTER XI

ESTABLISHING COST AND SELLING PRICES

Tests Nos. 81 to 108

28 Cutting Tests on a Beef Loin at Different Cost and Selling Prices

Typical Cutting Method

The results of the Beef Loin cutting test may be considered typical of a good grade of steer. The loin weighed 51 lbs. with the kidney. An analysis of the test will enable the retailer to use the same principle on any grade of beef loin.

In order to be absolutely authentic, the cutting test used in the test sheets was made by the United States Department of Agriculture.

Beef Loin
Test No. 81

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....18c per pound
Total Weight.....51 pounds
Total Cost.....$9.18

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 18c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 18c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.36	$ 6.30
Sirloin Steak.....	22	0	.4314									.33	7.26
Kidney.....	1	0	.0196	$9.18		40	8	$10.59	.2615	$13.77	.34	.20	.15
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$13.71

Beef Loin
Test No. 82

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....18c per pound
Total Weight.....51 pounds
Total Cost.....$9.18

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 18c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 18c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.38	$ 6.65
Sirloin Steak.....	22	0	.4314									.34	7.48
Kidney.....	1	0	.0196	$9.18		40	8	$10.59	.2615	$14.19	.3504	.15	.15
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$14.28

Beef Loin
Test No. 83

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....18c per pound
Total Weight.....51 pounds
Total Cost.....$9.18

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 18c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 18c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Porterhouse Steak	17	8	.3431									.38	$ 6.65
Sirloin Steak	22	0	.4314									.35	2.70
Kidney	1	0	.0196	$9.18		40	8	$10.59	.2615	$14.30	.3530	.15	.15
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$14.50

Beef Loin
Test No. 84

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....18c per pound
Total Weight.....51 pounds
Total Cost.....$9.18

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 18c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 18c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.38	$ 6.65
Sirloin Steak.....	22	0	.4314										
Kidney.....	1	0	.0196	$9.18		40	8	$10.59	.2615	$14.61	.3607	.36	7.92
Suet.....	9	8	.1863		.475							.15	.15
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$14.72

Beef Loin
Test No. 85

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....20c per pound
Total Weight.....51 pounds
Total Cost.....$10.20

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 20c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 20c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.40	$ 7.00
Sirloin Steak	22	0	.4314									.38	8.36
Kidney	1	0	.0196	$10.20		40	8	$11.82	.2919	$15.37	.3795	.15	.15
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$15.51

Beef Loin
Test No. 86

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....20c per pound
Total Weight.....51 pounds
Total Cost.....$10.20

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 20c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 20c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.42	$ 7.35
Sirloin Steak.....	22	0	.4314									.38	8.36
Kidney.....	1	0	.0196	$10.20		40	8	$11.82	.2919	$15.84	.3911	.15	.15
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$15.86

Beef Loin
Test No. 87

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....20c per pound
Total Weight.....51 pounds
Total Cost.....$10.20

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 20c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 20c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Porterhouse Steak	17	8	.3431									.42	$ 7.35
Sirloin Steak.....	22	0	.4314									.38	8.36
Kidney.....	1	0	.0196	$10.20		40	8	$11.82	.2919	$15.96	.3938	.18	.18
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$15.89

Beef Loin
Test No. 88

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost ..... 20c per pound
Total Weight ..... 51 pounds
Total Cost $10.20

Retailer's Total Expense ON SALES 22%
Net Profit wanted ON SALES 5%
Total Profit wanted ON SALES 27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 20c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 20c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.42	$ 7.35
Sirloin Steak	22	0	.4314									.40	8.80
Kidney	1	0	.0196	$10.20		40	8	$11.82	.2919	$16.31	.4027	.18	.18
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$16.33

Beef Loin
Test No. 89

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....22c per pound
Total Weight.....51 pounds
Total Cost.....$11.22

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Loin at 22c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone		ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 22c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Porterhouse Steak	17	8	.3431									.44	$ 7.70
Sirloin Steak	22	0	.4314									.42	9.24
Kidney	1	0	.0196	$11.22		40	8	$13.05	.3222	$16.97	.4193	.18	.18
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$17.12

Beef Loin
Test No. 90

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....22c per pound
Total Weight.....51 pounds
Total Cost.....$11.22

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 22c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 22c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.46	$ 8.05
Sirloin Steak.....	22	0	.4314									.42	9.24
Kidney.....	1	0	.0196	$11.22		40	8	$13.05	.3222	$17.49	.4319	.18	.18
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$17.47

Beef Loin
Test No. 91

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....22c per pound
Total Weight.....51 pounds
Total Cost.....$11.22

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 22c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 22c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Porterhouse Steak	17	8	.3431									.46	$ 8.05
Sirloin Steak.....	22	0	.4314									.43	9.46
Kidney.....	1	0	.0196	$11.22		40	8	$13.05	.3222	$17.62	.4351	.18	.18
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$17.69

Beef Loin
Test No. 92

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....22c per pound
Total Weight.....51 pounds
Total Cost.....$11.22

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 22c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 22c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.46	$ 8.05
Sirloin Steak.....	22	0	.4314									.44	9.68
Kidney.....	1	0	.0196	$11.22		40	8	$13.05	.3222	$18.01	.4447	.18	.18
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$17.93

Beef Loin
Test No. 93

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....24c per pound
Total Weight.....51 pounds
Total Cost.....$12.24

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 24c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 24c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.48	$ 8.40
Sirloin Steak.....	22	0	.4314									.45	9.90
Kidney.....	1	0	.0196	$12.24		40	8	$14.28	.3526	$18.56	.4584	.18	.18
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$18.48

Beef Loin
Test No. 94

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....24c per pound
Total Weight.....51 pounds
Total Cost.....$12.24

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Loin at 24c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone		ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 24c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Porterhouse Steak	17	8	.3431									.50	$ 8.75
Sirloin Steak.....	22	0	.4314									.46	10.12
Kidney.....	1	0	.0196	$12.24		40	8	$14.28	.3526	$19.14	.4724	.20	.20
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$19.07

Beef Loin
Test No. 95

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....24c per pound
Total Weight.....51 pounds
Total Cost.....$12.24

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 24c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin which originally cost 24c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Porterhouse Steak	17	8	.3431									.50	$ 8.75
Sirloin Steak.....	22	0	.4314									.47	10.34
Kidney.....	1	0	.0196	$12.24		40	8	$14.28	.3526	$19.28	.4760	.20	.20
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$19.29

Beef Loin
Test No. 96

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....24c per pound
Total Weight.....51 pounds
Total Cost.....$12.24

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 24c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin which originally cost 24c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.52	$ 9.10
Sirloin Steak.....	22	0	.4314									.47	10.34
Kidney.....	1	0	.0196	$12.24		40	8	$14.28	.3526	$19.71	.4867	.22	.22
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$19.66

Beef Loin
Test No. 97

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....26c per pound
Total Weight.....51 pounds
Total Cost.....$13.26

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 26c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 26c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail seiling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail seiling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.52	$ 9.10
Sirloin Steak.....	22	0	.4314									.50	11.00
Kidney.....	1	0	.0196	$13.26		40	8	$15.51	.3830	$20.16	.4978	.22	.22
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$20.32

Beef Loin
Test No. 98

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....26c per pound
Total Weight.....51 pounds
Total Cost.....$13.26

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 26c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 26c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.54	$ 9.45
Sirloin Steak.....	22	0	.4314									.50	11.00
Kidney.....	1	0	.0196	$13.26		40	8	$15.51	.3830	$20.78	.5131	.22	.22
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$20.67

Beef Loin
Test No. 99

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....26c per pound
Total Weight.....51 pounds
Total Cost.....$13.26

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 26c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 26c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit: Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit: Total
Porterhouse Steak	17	8	.3431									.55	$ 9.63
Sirloin Steak	22	0	.4314									.50	11.00
Kidney	1	0	.0196	$13.26		40	8	$15.51	.3830	$20.94	.5198	.24	.24
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$20.87

Beef Loin
Test No. 100

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....26c per pound
Total Weight.....51 pounds
Total Cost.....$13.26

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 26c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 26c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.55	$ 9.63
Sirloin Steak.....	22	0	.4314									.52	11.44
Kidney.....	1	0	.0196	$13.26		40	8	$15.51	.3830	$21.30	.5260	.24	.24
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$21.31

Beef Loin
Test No. 101

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....28c per pound
Total Weight.....51 pounds
Total Cost.....$14.28

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 28c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin which originally cost 28c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.55	$ 9.63
Sirloin Steak.....	22	0	.4134									.54	11.88
Kidney.....	1	0	.0196	$14.28		40	8	$16.74	.4133	$21.76	.5373	.24	.24
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$21.75

Beef Loin
Test No. 102

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....28c per pound
Total Weight.....51 pounds
Total Cost.....$14.28

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 28c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 28c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.58	$10.15
Sirloin Steak.....	22	0	.4134									.55	12.10
Kidney.....	1	0	.0196	$14.28		40	8	$16.74	.4133	$22.43	.5538	.24	.24
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$22.49

Beef Loin
Test No. 103

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....28c per pound
Total Weight.....51 pounds
Total Cost.....$14.28

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 28c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 28c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit: Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit: Total
Porterhouse Steak	17	8	.3431									.58	$10.15
Sirloin Steak.....	22	0	.4134									.56	12.32
Kidney.....	1	0	.0196	$14.28		40	8	$16.74	.4133	$22.60	.5580	.25	.25
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$22.72

Beef Loin
Test No. 104

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....28c per pound
Total Weight.....51 pounds
Total Cost.....$14.28

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 28c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 28c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.60	$10.50
Sirloin Steak.....	22	0	.4134									.56	12.32
Kidney.....	1	0	.0196	$14.28		40	8	$16.74	.4133	$23.10	.5704	.25	.25
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$23.07

Beef Loin
Test No. 105

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....30c per pound
Total Weight.....51 pounds
Total Cost.....$15.30

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 30c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 30c per pound	TOTAL selling price of Loin based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Porterhouse Steak	17	8	.3431									.60	$10.50
Sirloin Steak.....	22	0	.4134									.57	12.54
Kidney.....	1	0	.0196	$15.30		40	8	$17.97	.4437	$23.36	.5768	.26	.26
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$23.30

Beef Loin
Test No. 106

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....30c per pound
Total Weight.....51 pounds
Total Cost.....$15.30

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 30c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 30c per pound	TOTAL selling price of Loin based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Porterhouse Steak	17	8	.3431									.62	$10.85
Sirloin Steak.....	22	0	.4134									.59	12.98
Kidney.....	1	0	.0196	$15.30		40	8	$17.97.	.4437	$24.08	.5946	.26	.26
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$24.09

Beef Loin
Test No. 107

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....30c per pound
Total Weight.....51 pounds
Total Cost.....$15.30

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Oz.	%	PRIME COST of Loin at 30c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 30c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Total
Porterhouse Steak	17	8	.3431									.62	$10.85
Sirloin Steak	22	0	.4134									.60	13.20
Kidney	1	0	.0196	$15.30		40	8	$17.97	.4437	$24.26	.5990	.26	.26
Suet	9	8	.1863		.475								
Bone	1	0	.0196		.0025								
Total	51	0	100%		.4775								$24.31

Beef Loin
Test No. 108

Establishing Actual Cost and Selling Prices on Retail Beef Loin Cuts

With Kidney, from 291 lb. side of good grade (not aged) Steer Beef

Wholesale Cost.....30c per pound
Total Weight.....51 pounds
Total Cost.....$15.30

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 30c, not deducting any suet or bone	Credit for suet and bone	ACTUAL net weight after deducting suet and bone Lbs.	ACTUAL net weight after deducting suet and bone Oz.	ACTUAL cost of Loin after deducting suet and bone loss, and adding credit for them	ACTUAL average cost per pound of Loin, which originally cost 30c per pound	TOTAL selling price of Loin based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Porterhouse Steak	17	8	.3431									.65	$11.38
Sirloin Steak.....	22	0	.4134									.60	13.20
Kidney.....	1	0	.0196	$15.30		40	8	$17.97	.4437	$24.80	.6123	.26	.26
Suet.....	9	8	.1863		.475								
Bone.....	1	0	.0196		.0025								
Total.....	51	0	100%		.4775								$24.84

CHAPTER XII

Establishing Cost and Selling Prices

20 Cutting Tests

BEEF ROUND

Typical Midwestern Style of Cutting

Test Sheets No. 109 to 128

CHAPTER XII

ESTABLISHING COST AND SELLING PRICES

20 Cutting Tests on a Beef Round and Rump at Different Cost and Selling Prices—Typical Cutting Method

Tests Nos. 109 to 128

As a typical cutting test on a beef round with rump, cut Midwestern style, a test has been taken which was used by the Milwaukee Vocational School for their meat course. The test was made by A. J. Gahn.

The same principle is used in establishing a PRIME or original cost and an ACTUAL cost as is described in the general explanations preceding the beef tests.

Beef Round and Rump Test No. 109

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....16c per pound
Total Weight.....50 pounds
Total Cost.....$8.00

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 16c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 16c per pound	TOTAL selling price of Round and Rump based upon 30% added to ACTUAL net cost	Average Selling price per pound of ACTUAL net weight of Round and Rump based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Round Steaks....	23	0	.46									.28	$ 6.44
Beef Rump.....	13	0	.26									.22	2.86
Soup Shank.....	8	0	.16	$8.00		48	0	$8.32	.1733	$10.83	.2253	.10	.80
End of Round....	4	0	.08									.18	.72
Waste.....	2	0	.04		.32								
Total.....	50	0	100%										$10.82

Beef Round and Rump Test No. 110

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....16c per pound
Total Weight.....50 pounds
Total Cost.....$8.00

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 16c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 16c per pound	TOTAL selling price of Round and Rump based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Round Steaks....	23	0	.46									.28	$ 6.44
Beef Rump.....	13	0	.26									.24	3.12
Soup Shank.....	8	0	.16	$8.00		48	0	$8.32	.1713	$11.15	.2295	.11	.88
End of Round....	4	0	.08									.18	.72
Waste.....	2	0	.04		.32								
Total.....	50	0	100%										$11.16

Beef Round and Rump Test No. 111

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....16c per pound
Total Weight.....50 pounds
Total Cost.....$8.00

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 16c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 16c per pound	TOTAL selling price of Round and Rump based upon 35% added to ACTUAL net cost	Average Selling price per pound of ACTUAL net weight of Round and Rump based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Round Steaks....	23	0	.46									.28	$ 6.44
Beef Rump.....	13	0	.26									.24	3.12
Soup Shank.....	8	0	.16	$8.00		48	0	$8.32	.1713	$11.23	.2313	.11	.88
End of Round....	4	0	.08									.20	.80
Waste.....	2	0	.04		.32								
Total.....	50	0	100%										$11.24

Beef Round and Rump Test No. 112

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....16c per pound
Total Weight.....50 pounds
Total Cost.....$8.00

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight	%	PRIME COST of Round and Rump at 16c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 16c per pound	TOTAL selling price of Round and Rump based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit	
	Lbs. Oz.				Lbs. Oz.					Per lb.	Total
Round Steaks....	23 0	.46								.29	$ 6.67
Beef Rump.....	13 0	.26								.24	3.12
Soup Shank.....	8 0	.16	$8.00		48 0	$8.32	.1713	$11.48	.2364	.11	.88
End of Round....	4 0	.08								.20	.80
Waste.....	2 0	.04		.32							
Total.....	50 0	100%									$11.47

Beef Round and Rump Test No. 113

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....18c per pound
Total Weight.....50 pounds
Total Cost.....$9.00

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Oz.	%	PRIME COST of Round and Rump at 18c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 18c per pound	TOTAL selling price of Round and Rump based upon 30% added to ACTUAL net cost	Average Selling price per pound of ACTUAL net weight of Round and Rump based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Total
Round Steaks....	23	0	.46									.30	$ 6.90
Beef Rump.....	13	0	.26									.26	3.38
Soup Shank.....	8	0	.16	$9.00		48	0	$9.36	.1948	$12.17	.2532	.12	.96
End of Round....	4	0	.08									.20	.88
Waste.....	2	0	.04		.36								
Total.....	50	0	100%										$12.12

Beef Round and Rump Test No. 114

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....18c per pound
Total Weight.....50 pounds
Total Cost.....$9.00

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 18c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 18c per pound	TOTAL selling price of Round and Rump based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Round Steaks....	23	0	.46									.32	$ 7.36
Beef Rump.....	13	0	.26									.26	3.38
Soup Shank.....	8	0	.16	$9.00		48	0	$9.36	.1948	$12.53	.2610	.12	.96
End of Round....	4	0	.08									.20	.88
Waste.....	2	0	.04		.36								
Total.....	50	0	100%										$12.58

Beef Round and Rump Test No. 115

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....18c per pound
Total Weight.....50 pounds
Total Cost.....$9.00

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 18c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 18c per pound	TOTAL selling price of Round and Rump based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Round Steaks....	23	0	.46									.32	$ 7.36
Beef Rump.....	13	0	.26									.26	3.38
Soup Shank.....	8	0	.16	$9.00		48	0	$9.36	.1948	$12.64	.2630	.13	1.04
End of Round....	4	0	.08									.22	.88
Waste.....	2	0	.04		.36								
Total.....	50	0	100%										$12.66

Beef Round and Rump Test No. 116

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....18c per pound
Total Weight.....50 pounds
Total Cost.....$9.00

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 18c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 18c per pound	TOTAL selling price of Round and Rump based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Round Steaks....	23	0	.46									.32	$ 7.36
Beef Rump.....	13	0	.26									.28	3.64
Soup Shank.....	8	0	.16	$9.00		48	0	$9.36	.1948	$12.92	.2688	.13	1.04
End of Round....	4	0	.08									.23	.92
Waste.....	2	0	.04		.36								
Total.....	50	0	100%										$12.96

Beef Round and Rump Test No. 117

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost . . . . . 20c per pound
Total Weight . . . . . 50 pounds
Total Cost $10.00

Retailer's Total Expense ON SALES 18%
Net Profit wanted ON SALES 5%
Total Profit wanted ON SALES 23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight	%	PRIME COST of Round and Rump at 20c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 20c per pound	TOTAL selling price of Round and Rump based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit	
	Lbs. Oz.				Lbs. Oz.					Per lb.	Total
Round Steaks	23 0	.46								.34	$ 7.82
Beef Rump	13 0	.26								.28	3.64
Soup Shank	8 0	.16	$10.00		48 0	$10.40	.2167	$13.52	.2817	.14	1.12
End of Round	4 0	.08								.24	.96
Waste	2 0	.04		.40							
Total	50 0	100%									$13.54

Beef Round and Rump Test No. 118

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost . . . . . 20c per pound
Total Weight . . . . . 50 pounds
Total Cost $10.00

Retailer's Total Expense ON SALES 20%
Net Profit wanted ON SALES 5%
Total Profit wanted ON SALES 25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 20c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 20c per pound	TOTAL selling price of Round and Rump based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Round Steaks	23	0	.46									.34	$ 7.82
Beef Rump	13	0	.26									.30	3.90
Soup Shank	8	0	.16	$10.00		48	0	$10.40	.2167	$13.94	.2904	.15	1.20
End of Round	4	0	.08									.26	1.04
Waste	2	0	.04		.40								
Total	50	0	100%										$13.96

Beef Round and Rump Test No. 119

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....20c per pound
Total Weight.....50 pounds
Total Cost.....$10.00

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 20c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 20c per pound	TOTAL selling price of Round and Rump based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 35% added to ACTUAL net cost	Arbitary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitary retail selling prices of cuts to give about 26% gross profit Total
Round Steaks....	23	0	.46									.34	$ 7.82
Beef Rump.....	13	0	.26									.30	3.90
Soup Shank.....	8	0	.16	$10.00		48	0	$10.40	.2167	$14.04	.2925	.16	1.28
End of Round....	4	0	.08									.27	1.08
Waste.....	2	0	.04		.40								
Total.....	50	0	100%										$14.08

Beef Round and Rump Test No. 120

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....20c per pound
Total Weight.....50 pounds
Total Cost.....$10.00

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight	%	PRIME COST of Round and Rump at 20c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 20c per pound	TOTAL selling price of Round and Rump based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit	
	Lbs. Oz.				Lbs. Oz.					Per lb.	Total
Round Steaks....	23 0	.46								.35	$ 8.05
Beef Rump.....	13 0	.26								.30	3.90
Soup Shank.....	8 0	.16	$10.00		48 0	$10.40	.2167	$14.35	.2990	.16	1.28
End of Round....	4 0	.08								.28	1.12
Waste.....	2 0	.04		.40							
Total.....	50 0	100%									$14.35

Beef Round and Rump Test No. 121

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....22c per pound
Total Weight.....50 pounds
Total Cost.....$11.00

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 22c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 22c per pound	TOTAL selling price of Round and Rump based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Round Steaks....	23	0	.46									.36	$ 8.28
Beef Rump.....	13	0	.26									.32	4.12
Soup Shank.....	8	0	.16	$11.00		48	0	$11.44	.2383	$14.87	.3098	.17	1.36
End of Round....	4	0	.08									.28	1.12
Waste.....	2	0	.04		.44								
Total.....	50	0	100%										$14.88

Beef Round and Rump Test No. 122

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost . . . . . 22c per pound
Total Weight . . . . . 50 pounds
Total Cost $11.00

Retailer's Total Expense ON SALES 20%
Net Profit wanted ON SALES 5%
Total Profit wanted ON SALES 25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 22c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 22c per pound	TOTAL selling price of Round and Rump based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Round Steaks	23	0	.46									.38	$ 8.74
Beef Rump	13	0	.26									.32	4.12
Soup Shank	8	0	.16	$11.00		48	0	$11.44	.2383	$15.33	.3193	.17	1.36
End of Round	4	0	.08									.28	1.12
Waste	2	0	.04		.44								
Total	50	0	100%										$15.34

Beef Round and Rump Test No. 123

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....22c per pound
Total Weight.....50 pounds
Total Cost.....$11.00

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 22c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 22c per pound	TOTAL selling price of Round and Rump based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 35% added to ACTUAL net cost	Arbitary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitary retail selling prices of cuts to give about 26% gross profit Total
Round Steaks....	23	0	.46									.38	$ 8.74
Beef Rump.....	13	0	.26									.32	4.12
Soup Shank.....	8	0	.16	$11.00		48	0	$11.44	.2383	$15.44	.3217	.17	1.36
End of Round....	4	0	.08									.30	1.20
Waste.....	2	0	.04		.44								
Total.....	50	0	100%										$15.42

Beef Round and Rump Test No. 124

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....22c per pound
Total Weight.....50 pounds
Total Cost.....$11.00

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 22c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 22c per pound	TOTAL selling price of Round and Rump based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Round Steaks....	23	0	.46									.38	$ 8.74
Beef Rump.....	13	0	.26									.34	4.42
Soup Shank.....	8	0	.16	$11.00		48	0	$11.44	.2383	$15.79	.3289	.18	1.44
End of Round....	4	0	.08									.30	1.20
Waste.....	2	0	.04		.44								
Total.....	50	0	100%										$15.80

Beef Round and Rump Test No. 125

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....24c per pound
Total Weight.....50 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 24c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 24c per pound	TOTAL selling price of Round and Rump based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Round Steaks....	23	0	.46									.40	$ 9.20
Beef Rump.....	13	0	.26									.34	4.42
Soup Shank.....	8	0	.16	$12.00		48	0	$12.48	.26	$16.22	.3380	.18	1.44
End of Round....	4	0	.08									.30	1.20
Waste.....	2	0	.04		.48								
Total.....	50	0	100%										$16.26

Beef Round and Rump Test No. 126

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost . . . . . 24c per pound
Total Weight . . . . . 50 pounds
Total Cost $12.00

Retailer's Total Expense ON SALES 20%
Net Profit wanted ON SALES 5%
Total Profit wanted ON SALES 25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Round and Rump at 24c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	ACTUAL net weight after deducting waste Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 24c per pound	TOTAL selling price of Round and Rump based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Round Steaks	23	0	.46									.40	$ 9.20
Beef Rump	13	0	.26									.36	4.68
Soup Shank	8	0	.16	$12.00		48	0	$12.48	.26	$16.72	.3484	.20	1.60
End of Round	4	0	.08									.30	1.20
Waste	2	0	.04		.48								
Total	50	0	100%										$16.68

Beef Round and Rump Test No. 127

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....24c per pound
Total Weight.....50 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Oz.	%	PRIME COST of Round and Rump at 24c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 24c per pound	TOTAL selling price of Round and Rump based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 35% added to ACTUAL net cost	Arbitary retail selling prices of cuts to give about 26% gross profit Per lb.	Total
Round Steaks....	23	0	.46									.40	$ 9.20
Beef Rump.....	13	0	.26									.37	4.81
Soup Shank.....	8	0	.16	$12.00		48	0	$12.48	.26	$16.85	.3530	.20	1.60
End of Round....	4	0	.08									.30	1.20
Waste.....	2	0	.04		.48								
Total.....	50	0	100%										$16.81

Beef Round and Rump Test No. 128

Establishing Cost and Selling Prices on Retail Beef Round and Rump Cuts

Wholesale Cost.....24c per pound
Total Weight.....50 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Oz.	%	PRIME COST of Round and Rump at 24c, not adding loss for waste	Waste loss	ACTUAL net weight after deducting waste Lbs.	Oz.	ACTUAL cost of Round and Rump after adding waste loss	ACTUAL average cost per pound of Round and Rump, which originally cost 24c per pound	TOTAL selling price of Round and Rump based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Round and Rump based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Total
Round Steaks....	23	0	.46									.42	$ 9.66
Beef Rump.....	13	0	.26									.37	4.81
Soup Shank.....	8	0	.16	$12.00		48	0	$12.48	.26	$17.22	.3588	.20	1.60
End of Round....	4	0	.08									.30	1.20
Waste.....	2	0	.04		.48								
Total.....	50	0	100%										$17.27

CHAPTER XIII

Establishing Cost and Selling Prices

VEAL CUTTING TESTS

24 Tests Midwestern Style of Cutting

28 Tests Greater New York Style of Cutting

Test Sheets No. 129 to 180

CHAPTER XIII

ESTABLISHING CORRECT COST AND SELLING PRICES

Tests Nos. 129 to 180

24 Cutting Tests of Veal—Typical Midwestern Style of Cutting

28 Cutting Tests of Veal—Typical New York Style of Cutting

At Different Cost and Selling Prices

As there is comparatively very little difference in the cutting up of a veal carcass, the cutting tests have been made in two styles of cutting, one the typical Midwestern style, and the other the Greater New York style. There is practically very little difference in the styles of cutting except that many retailers in Greater New York raise the shoulder of veal and sell it as a whole. The retailers in the Midwest, however, cut up shoulders of veal into chops, practically the same as cutting up a chuck of lamb.

The test on the calf in the Midwestern style of cutting is without skin and the animal weighed 60 lbs. On the New York test, a calf weighing 80 lbs. was used for a cutting test and the selling price of the skin was based upon the conservative figure of 14 cents per lb.

The principle used in establishing cost and selling prices on veal is the same as used in the beef charts, namely, the carcass is figured on a basis of an original or PRIME cost and an ACTUAL cost, and the percentages are always added to the ACTUAL cost.

The selling prices may be varied according to the demand for particular cuts and the last column of figures on the right hand side of the chart always indicates the total sum the retailer must receive in order to make the profit indicated on the top of the test sheet.

Veal
Test No. 129
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost . . . . . 10c per pound
Weight of Carcass . . . . . 60 pounds
Total Cost $6.00

Retailer's Total Expense ON SALES 18%
Profit wanted ON SALES 5%
Total Profit wanted ON SALES 23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 10c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 10c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.15	$ 1.50
Rib Chops	5	0	.0833									.15	.75
Breast	5	8	.0916									.14	.77
Neck Stew	4	12	.0792	$2.90		27	4	$3.08	.1127	$4.00	.1450	.12	.57
Fore Leg Shank	2	0	.0333									.10	.20
Waste	1	12	.0292		.175								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.15	1.80
Veal Rump Roast (Cut Large)	11	8	.1917									.15	1.72
Loin Chops—with Kidney	6	0	.1000	3.10		29	8	3.25	.1102	4.23	.1450	.16	.96
Knuckle Waste	1	4	.0208		.125								
Cutting Loss	0	4	.0042		.025								
	31	0	.5167										
Total	60	0	100%	$6.00	.325	56	12	$6.33		$8.23			$ 8.27

Veal
Test No. 130
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....10c per pound
Weight of Carcass.....60 pounds
Total Cost.....$6.00

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 10c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 10c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.16	$ 1.60
Rib Chops	5	0	.0833									.16	.80
Breast	5	8	.0916									.14	.77
Neck Stew	4	12	.0792	$2.90		27	4	$3.08	.1127	$4.13	.1494	.12	.57
Fore Leg Shank	2	0	.0333									.10	.20
Waste	1	12	.0292		.175								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.15	1.80
Veal Rump Roast (Cut Large)	11	8	.1917									.15	1.72
Loin Chops—with Kidney	6	0	.1000	3.10		29	8	3.25	.1102	4.35	.1494	.17	1.02
Knuckle Waste	1	4	.0208		.125								
Cutting Loss	0	4	.0042		.025								
	31	0	.5167										
Total	60	0	100%	$6.00	.325	56	12	$6.33		$8.48			$ 8.48

Veal
Test No. 131
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost ..... 10c per pound
Weight of Carcass ..... 60 pounds
Total Cost $6.00

Retailer's Total Expense ON SALES 21%
Profit wanted ON SALES 5%
Total Profit wanted ON SALES 26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 10c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 10c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.16	$ 1.60
Rib Chops	5	0	.0833									.16	.80
Breast	5	8	.0916									.14	.77
Neck Stew	4	12	.0792	$2.90		27	4	$3.08	.1127	$4.16	.1524	.12	.57
Fore Leg Shank	2	0	.0333									.10	.20
Waste	1	12	.0292		.175								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.16	1.92
Veal Rump Roast (Cut Large)	11	8	.1917									.15	1.72
Loin Chops—with Kidney	6	0	.1000	3.10		29	8	3.25	.1102	4.39	.1524	.17	1.02
Knuckle Waste	1	4	.0208		.125								
Cutting Loss	0	4	.0042		.025								
	31	0	.5167										
Total	60	0	100%	$6.00	.325	56	12	$6.33		$8.55			$ 8.60

Veal
Test No. 132
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....10c per pound
Weight of Carcass.....60 pounds
Total Cost.....$6.00

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 10c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 10c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.16	$ 1.60
Rib Chops	5	0	.0833									.18	.90
Breast	5	8	.0916									.14	.77
Neck Stew	4	12	.0792	$2.90		27	4	$3.08	.1127	$4.25	.1540	.12	.57
Fore Leg Shank	2	0	.0333									.10	.20
Waste	1	12	.0292		.175								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.16	1.92
Veal Rump Roast (Cut Large)	11	8	.1917									.15	1.72
Loin Chops—with Kidney	6	0	.1000	3.10		29	8	3.25	.1102	4.49	.1540	.18	1.08
Knuckle Waste	1	4	.0208		.125								
Cutting Loss	0	4	.0042		.025								
	31	0	.5167										
Total	60	0	100%	$6.00	.325	56	12	$6.33		$8.74			$ 8.76

Veal
Test No. 133
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....60 pounds
Total Cost.....$7.20

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.18	$ 1.80
Rib Chops	5	0	.0833									.20	1.00
Breast	5	8	.0916									.16	.88
Neck Stew	4	12	.0792	$3.48		27	4	$3.69	.1354	$4.80	.1741	.14	.66
Fore Leg Shank	2	0	.0333									.12	.24
Waste	1	12	.0292		.21								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.18	2.16
Veal Rump Roast (Cut Large)	11	8	.1917									.17	1.95
Loin Chops—with Kidney	6	0	.1000	3.72		29	8	3.91	.1325	5.08	.1741	.20	1.20
Knuckle Waste	1	4	.0208		.15								
Cutting Loss	0	4	.0042		.03								
	31	0	.5167										
Total	60	0	100%	$7.20	.39	56	12	$7.60		$9.88			$ 9.90

Veal
Test No. 134
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost . . . . . 12c per pound
Weight of Carcass . . . . . 60 pounds
Total Cost $7.20

Retailer's Total Expense ON SALES 20%
Profit wanted ON SALES 5%
Total Profit wanted ON SALES 25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.20	$ 2.00
Rib Chops	5	0	.0833									.20	1.00
Breast	5	8	.0916									.16	.88
Neck Stew	4	12	.0792	$3.48		27	4	$3.69	.1354	$4.94	.1794	.14	.66
Fore Leg Shank	2	0	.0333									.12	.24
Waste	1	12	.0292		.21								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.18	2.16
Veal Rump Roast (Cut Large)	11	8	.1917									.17	1.95
Loin Chops—with Kidney	6	0	.1000	3.72		29	8	3.91	.1325	5.24	.1794	.22	1.32
Knuckle Waste	1	4	.0208		.15								
Cutting Loss	0	4	.0042		.03								
	31	0	.5167										
Total	60	0	100%	$7.20	.39	56	12	$7.60		$10.18			$10.21

Veal
Test No. 135
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....60 pounds
Total Cost.....$7.20

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.20	$ 2.00
Rib Chops	5	0	.0833									.20	1.00
Breast	5	8	.0916									.16	.88
Neck Stew	4	12	.0792	$3.48		27	4	$3.69	.1354	$4.98	.1808	.15	.71
Fore Leg Shank	2	0	.0333									.12	.24
Waste	1	12	.0292		.21								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.18	2.16
Veal Rump Roast (Cut Large)	11	8	.1917									.17	1.95
Loin Chops—with Kidney	6	0	.1000	3.72		29	8	3.91	.1325	5.28	.1808	.22	1.32
Knuckle Waste	1	4	.0208		.15								
Cutting Loss	0	4	.0042		.03								
	31	0	.5167										
Total	60	0	100%	$7.20	.39	56	12	$7.60		$10.26			$10.26

Veal
Test No. 136
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....60 pounds
Total Cost.....$7.20

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.20	$ 2.00
Rib Chops	5	0	.0833									.20	1.00
Breast	5	8	.0916									.16	.88
Neck Stew	4	12	.0792	$3.48		27	4	$3.69	.1354	$5.09	.1843	.15	.71
Fore Leg Shank	2	0	.0333									.12	.24
Waste	1	12	.0292		.21								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.18	2.16
Veal Rump Roast (Cut Large)	11	8	.1917									.18	2.07
Loin Chops—with Kidney	6	0	.1000	3.72		29	8	3.91	.1325	5.40	.1843	.24	1.44
Knuckle Waste	1	4	.0208		.15								
Cutting Loss	0	4	.0042		.03								
	31	0	.5167										
Total	60	0	100%	$7.20	.39	56	12	$7.60		$10.49			$10.50

Veal
Test No. 137
Typical Midwestern Style

Establishing Cost and Selling Pric s on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....60 pounds
Total Cost.....$8.40

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.22	1.10
Breast	5	8	.0916									.18	.99
Neck Stew	4	12	.0792	$4.06		27	4	$4.30	.1578	$5.59	.2030	.16	.76
Fore Leg Shank	2	0	.0333									.14	.28
Waste	1	12	.0292		.245								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.20	2.40
Veal Rump Roast (Cut Large)	11	8	.1917									.20	2.30
Loin Chops—with Kidney	6	0	.1000	4.34		29	8	4.56	.1546	5.93	.2030	.25	1.50
Knuckle Waste	1	4	.0208		.175								
Cutting Loss	0	4	.0042		.035								
	31	0	.5167										
Total	60	0	100%	$8.40	.455	56	12	$8.86		$11.52			$11.53

Veal

Test No. 138

Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....60 pounds
Total Cost.....$8.40

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.22	1.10
Breast	5	8	.0916									.18	.99
Neck Stew	4	12	.0792	$4.06		27	4	$4.30	.1578	$5.76	.2092	.16	.76
Fore Leg Shank	2	0	.0333									.15	.30
Waste	1	12	.0292		.245								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.22	2.64
Veal Rump Roast (Cut Large)	11	8	.1917									.20	2.30
Loin Chops—with Kidney	6	0	.1000	4.34		29	8	4.56	.1546	6.11	.2092	.26	1.56
Knuckle Waste	1	4	.0208		.175								
Cutting Loss	0	4	.0042		.035								
	31	0	.5167										
Total	60	0	100%	$8.40	.455	56	12	$8.86		$11.87			$11.85

Veal
Test No. 139
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....60 pounds
Total Cost.....$8.40

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.22	1.10
Breast	5	8	.0916									.18	.99
Neck Stew	4	12	.0792	$4.06		27	4	$4.30	.1578	$5.80	.2108	.16	.76
Fore Leg Shank	2	0	.0333									.15	.30
Waste	1	12	.0292		.245								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.22	2.64
Veal Rump Roast (Cut Large)	11	8	.1917									.21	2.41
Loin Chops—with Kidney	6	0	.1000	4.34		29	8	4.56	.1546	6.16	.2108	.26	1.56
Knuckle Waste	1	4	.0208		.175								
Cutting Loss	0	4	.0042		.035								
	31	0	.5167										
Total	60	0	100%	$8.40	.455	56	12	$8.86		$11.96			$11.96

Veal
Test No. 140
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....60 pounds
Total Cost.....$8.40

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.22	1.10
Breast	5	8	.0916									.18	.99
Neck Stew	4	12	.0792	$4.06		27	4	$4.30	.1578	$5.93	.2153	.16	.76
Fore Leg Shank	2	0	.0333									.15	.30
Waste	1	12	.0292		.245								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.24	2.88
Veal Rump Roast (Cut Large)	11	8	.1917									.21	2.41
Loin Chops—with Kidney	6	0	.1000	4.34		29	8	4.56	.1546	6.29	.2153	.26	1.56
Knuckle Waste	1	4	.0208		.175								
Cutting Loss	0	4	.0042		.035								
	31	0	.5167										
Total	60	0	100%	$8.40	.455	56	12	$8.86		$12.22			$12.20

Veal
Test No. 141
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....60 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.24	1.20
Breast	5	8	.0916									.20	1.10
Neck Stew	4	12	.0792	$4.64		27	4	$4.92	.1806	$6.40	.2319	.18	.86
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.28								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.26	3.12
Veal Rump Roast (Cut Large)	11	8	.1917									.24	2.76
Loin Chops—with Kidney	6	0	.1000	4.96		29	8	5.20	.1763	6.76	.2319	.26	1.56
Knuckle Waste	1	4	.0208		.20								
Cutting Loss	0	4	.0042		.04								
	31	0	.5167										
Total	60	0	100%	$9.60	.52	56	12	$10.12		$13.16			$13.12

Veal
Test No. 142
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....60 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.24	1.20
Breast	5	8	.0916									.20	1.10
Neck Stew	4	12	.0792	$4.64		27	4	$4.92	.1806	$6.59	.2388	.18	.86
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.28								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.28	3.36
Veal Rump Roast (Cut Large)	11	8	.1917									.25	2.87
Loin Chops—with Kidney	6	0	.1000	4.96		29	8	5.20	.1763	6.97	.2388	.28	1.68
Knuckle Waste	1	4	.0208		.20								
Cutting Loss	0	4	.0042		.04								
	31	0	.5167										
Total	60	0	100%	$9.60	.52	56	12	$10.12		$13.56			$13.59

Veal
Test No. 143
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....60 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.22	$ 2.20
Rib Chops	5	0	.0833									.24	1.20
Breast	5	8	.0916									.20	1.10
Neck Stew	4	12	.0792	$4.64		27	4	$4.92	.1806	$6.64	.2407	.18	.86
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.28								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.28	3.36
Veal Rump Roast (Cut Large)	11	8	.1917									.26	2.99
Loin Chops—with Kidney	6	0	.1000	4.96		29	8	5.20	.1763	7.02	.2407	.28	1.68
Knuckle Waste	1	4	.0208		.20								
Cutting Loss	0	4	.0042		.04								
	31	0	.5167										
Total	60	0	100%	$9.60	.52	56	12	$10.12		$13.66			$13.71

Veal
Test No. 144
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....60 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.24	$ 2.40
Rib Chops	5	0	.0833									.25	1.25
Breast	5	8	.0916									.20	1.10
Neck Stew	4	12	.0792	$4.64		27	4	$4.92	.1806	$6.79	.2462	.18	.86
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.28								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.28	3.36
Veal Rump Roast (Cut Large)	11	8	.1917									.26	2.99
Loin Chops—with Kidney	6	0	.1000	4.96		29	8	5.20	.1763	7.18	.2462	.28	1.68
Knuckle Waste	1	4	.0208		.20								
Cutting Loss	0	4	.0042		.04								
	31	0	.5167										
Total	60	0	100%	$9.60	.52	56	12	$10.12		$13.97			$13.96

Veal
Test No. 145
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....60 pounds
Total Cost.....$10.80

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.24	$ 2.40
Rib Chops	5	0	.0833									.25	1.25
Breast	5	8	.0916									.22	1.21
Neck Stew	4	12	.0792	$5.22		27	4	$5.53	.2029			.20	.95
Fore Leg Shank	2	0	.0333							$7.19	.2606	.16	.32
Waste	1	12	.0292		.315								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.30	3.60
Veal Rump Roast (Cut Large)	11	8	.1917									.28	3.22
Loin Chops—with Kidney	6	0	.1000	5.58		29	8	5.85	.1983	7.60	.2606	.30	1.80
Knuckle Waste	1	4	.0208		.225								
Cutting Loss	0	4	.0042		.045								
	31	0	.5167										
Total	60	0	100%	$10.80	.585	56	12	$11.38		$14.79			$14.75

Veal
Test No. 146
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....60 pounds
Total Cost.....$10.80

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.25	$ 2.50
Rib Chops	5	0	.0833									.27	1.35
Breast	5	8	.0916									.22	1.21
Neck Stew	4	12	.0792	$5.22		27	4	$5.53	.2029	$7.41	.2687	.20	.95
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.315								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.32	3.84
Veal Rump Roast (Cut Large)	11	8	.1917									.28	3.22
Loin Chops—with Kidney	6	0	.1000	5.58		29	8	5.85	.1983	7.84	.2687	.31	1.86
Knuckle Waste	1	4	.0208		.225								
Cutting Loss	0	4	.0042		.045								
	31	0	.5167										
Total	60	0	100%	$10.80	.585	56	12	$11.38		$15.25			$15.25

Veal
Test No. 147
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....60 pounds
Total Cost.....$10.80

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.25	$ 2.50
Rib Chops	5	0	.0833									.28	1.40
Breast	5	8	.0916									.22	1.21
Neck Stew	4	12	.0792	$5.22		27	4	$5.53	.2029	$7.46	.2707	.20	.95
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.315								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.32	3.84
Veal Rump Roast (Cut Large)	11	8	.1917									.28	3.22
Loin Chops—with Kidney	6	0	.1000	5.58		29	8	5.85	.1983	7.90	.2707	.32	1.92
Knuckle Waste	1	4	.0208		.225								
Cutting Loss	0	4	.0042		.045								
	31	0	.5167										
Total	60	0	100%	$10.80	.585	56	12	$11.38		$15.36			$15.36

Veal
Test No. 148
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....60 pounds
Total Cost.....$10.80

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.26	$ 2.60
Rib Chops	5	0	.0833									.28	1.40
Breast	5	8	.0916									.22	1.21
Neck Stew	4	12	.0792	$5.22		27	4	$5.53	.2029	$7.63	.2767	.20	.95
Fore Leg Shank	2	0	.0333									.16	.32
Waste	1	12	.0292		.315								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.32	3.84
Veal Rump Roast (Cut Large)	11	8	.1917									.30	3.45
Loin Chops—with Kidney	6	0	.1000	5.58		29	8	5.85	.1983	8.07	.2767	.32	1.92
Knuckle Waste	1	4	.0208		.225								
Cutting Loss	0	4	.0042		.045								
	31	0	.5167										
Total	60	0	100%	$10.80	.585	56	12	$11.38		$15.70			$15.69

Veal
Test No. 149
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....60 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 23% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.28	$ 2.80
Rib Chops	5	0	.0833									.30	1.50
Breast	5	8	.0916									.24	1.32
Neck Stew	4	12	.0792	$5.80		27	4	$6.15	.2257	$8.00	.2899	.22	1.05
Fore Leg Shank	2	0	.0333									.18	.36
Waste	1	12	.0292		.35								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.34	4.08
Veal Rump Roast (Cut Large)	11	8	.1917									.30	3.45
Loin Chops—with Kidney	6	0	.1000	6.20		29	8	6.50	.2203	8.45	.2899	.32	1.92
Knuckle Waste	1	4	.0208		.25								
Cutting Loss	0	4	.0042		.05								
	31	0	.5167										
Total	60	0	100%	$12.00	.65	56	12	$12.65		$16.45			$16.48

Veal
Test No. 150
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....60 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 25% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.28	$ 2.80
Rib Chops	5	0	.0833									.30	1.50
Breast	5	8	.0916									.25	1.37
Neck Stew	4	12	.0792	$5.80		27	4	$6.15	.2257	$8.24	.2987	.22	1.05
Fore Leg Shank	2	0	.0333									.18	.36
Waste	1	12	.0292		.35								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.35	4.20
Veal Rump Roast (Cut Large)	11	8	.1917									.32	3.68
Loin Chops—with Kidney	6	0	.1000	6.20		29	8	6.50	.2203	8.71	.2987	.34	2.04
Knuckle Waste	1	4	.0208		.25								
Cutting Loss	0	4	.0042		.05								
	31	0	.5167										
Total	60	0	100%	$12.00	.65	56	12	$12.65		$16.95			$17.00

Veal
Test No. 151
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....60 pounds
Total Cost.....$12.00

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 26% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.28	$ 2.80
Rib Chops	5	0	.0833									.30	1.50
Breast	5	8	.0916									.26	1.43
Neck Stew	4	12	.0792	$5.80		27	4	$6.15	.2257	$8.30	.3010	.22	1.05
Fore Leg Shank	2	0	.0333									.18	.36
Waste	1	12	.0292		.35								
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.35	4.20
Veal Rump Roast (Cut Large)	11	8	.1917									.32	3.68
Loin Chops—with Kidney	6	0	.1000	6.20		29	8	6.50	.2203	8.78	.3010	.34	2.04
Knuckle Waste	1	4	.0208		.25								
Cutting Loss	0	4	.0042		.05								
	31	0	.5167										
Total	60	0	100%	$12.00	.65	56	12	$12.65		$17.08			$17.06

Veal
Test No. 152
Typical Midwestern Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost ..... 20c per pound
Weight of Carcass ..... 60 pounds
Total Cost $12.00

Retailer's Total Expense ON SALES 22%
Profit wanted ON SALES 5%
Total Profit wanted ON SALES 27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c, not deducting any waste or cutting loss	Cutting loss and waste	ACTUAL net weight of Veal after deducting cutting loss and waste Lbs.	ACTUAL net weight of Veal after deducting cutting loss and waste Oz.	ACTUAL cost of Veal after adding cutting loss and waste losses	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give 27% gross profit Total
(Forequarter)													
Shoulder Chops	10	0	.1667									.28	$ 2.80
Rib Chops	5	0	.0833									.30	1.50
Breast	5	8	.0916									.26	1.43
Neck Stew	4	12	.0792	$5.80		27	4	$6.15	.2257	$8.49	.31	.22	1.05
Fore Leg Shank	2	0	.0333									.20	.40
Waste	1	12	.0292		.35	.							
	29	0	.4833										
(Hindquarter)													
Leg of Veal	12	0	.2000									.36	4.32
Veal Rump Roast (Cut Large)	11	8	.1917									.33	3.80
Loin Chops—with Kidney	6	0	.1000	6.20		29	8	6.50	.2203	8.97	.31	.36	2.16
Knuckle Waste	1	4	.0208		.25								
Cutting Loss	0	4	.0042		.05								
	31	0	.5167										
Total	60	0	100%	$12.00	.65	56	12	$12.65		$17.46			$17.46

Veal
Test No. 153
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....80 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.16	$ 2.24
Rib Chops	8	12	.1094									.20	1.75
Loin Chops	6	8	.0813									.24	1.56
Cutlets	10	12	.1344									.28	3.01
Kidneys	0	12	.0094									.24	.18
Legs	3	8	.0437									.16	.56
Rump	9	4	.1156	$9.60		68	0	$10.02	.1474	$13.03	.1916	.16	1.48
Breast	8	12	.1094									.16	1.40
Neck	5	12	.0719									.15	.86
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.15								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.17375								$13.04

Veal
Test No. 154
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....80 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Shoulder	14	0	.1750									.16	$ 2.24
Rib Chops	8	12	.1094									.22	1.92
Loin Chops	6	8	.0813									.24	1.56
Cutlets	10	12	.1344									.30	3.22
Kidneys	0	12	.0094									.24	.18
Legs	3	8	.0437									.16	.56
Rump	9	4	.1156	$9.60		68	0	$10.02	.1474	$13.43	.1975	.16	1.48
Breast	8	12	.1094									.16	1.40
Neck	5	12	.0719									.15	.86
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.15								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.17375								$13.42

Veal
Test No. 155
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....80 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Veal at 12c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin		ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Shoulder	14	0	.1750									.16	$ 2.24
Rib Chops	8	12	.1094									.22	1.92
Loin Chops	6	8	.0813									.26	1.69
Cutlets	10	12	.1344									.30	3.22
Kidneys	0	12	.0094									.26	.19
Legs	3	8	.0437									.16	.56
Rump	9	4	.1156	$9.60		68	0	$10.02	.1474	$13.53	.1990	.16	1.48
Breast	8	12	.1094									.16	1.40
Neck	5	12	.0719									.15	.86
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.15								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.17375								$13.56

Veal
Test No. 156
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....12c per pound
Weight of Carcass.....80 pounds
Total Cost.....$9.60

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 12c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 12c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.18	$ 2.52
Rib Chops	8	12	.1094									.22	1.92
Loin Chops	6	8	.0813									.26	1.69
Cutlets	10	12	.1344									.30	3.22
Kidneys	0	12	.0094									.26	.19
Legs	3	8	.0437									.16	.56
Rump	9	4	.1156	$9.60		68	0	$10.02	.1474	$13.83	.2033	.16	1.48
Breast	8	12	.1094									.16	1.40
Neck	5	12	.0719									.15	.86
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.15								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.17375								$13.84

Veal
Test No. 157
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....80 pounds
Total Cost.....$11.20

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.20	$ 2.80
Rib Chops	8	12	.1094									.24	2.10
Loin Chops	6	8	.0813									.30	1.95
Cutlets	10	12	.1344									.34	3.65
Kidneys	0	12	.0094									.30	.22
Legs	3	8	.0437									.18	.63
Rump	9	4	.1156	$11.20		68	0	$11.86	.1744	$15.42	.2267	.18	1.67
Breast	8	12	.1094									.18	1.57
Neck	5	12	.0719									.16	.92
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.175								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.19875								$15.51

Veal
Test No. 158
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....80 pounds
Total Cost.....$11.20

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Shoulder	14	0	.1750									.20	$ 2.80
Rib Chops	8	12	.1094									.24	2.10
Loin Chops	6	8	.0813									.30	1.95
Cutlets	10	12	.1344									.34	3.65
Kidneys	0	12	.0094									.30	.22
Legs	3	8	.0437									.20	.70
Rump	9	4	.1156	$11.20		68	0	$11.86	.1744	$15.89	.2337	.20	1.85
Breast	8	12	.1094									.18	1.58
Neck	5	12	.0719									.18	1.03
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.175								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.19875								$15.88

Veal
Test No. 159
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....80 pounds
Total Cost.....$11.20

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Veal at 14c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin		ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Shoulder	14	0	.1750									.20	$ 2.80
Rib Chops	8	12	.1094									.24	2.10
Loin Chops	6	8	.0813									.30	1.95
Cutlets	10	12	.1344									.34	3.65
Kidneys	0	12	.0094									.30	.22
Legs	3	8	.0437									.22	.77
Rump	9	4	.1156	$11.20		68	0	$11.86	.1744	$16.01	.2354	.20	1.85
Breast	8	12	.1094									.18	1.58
Neck	5	12	.0719									.18	1.04
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.175								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.19875								$15.96

Veal
Test No. 160
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....14c per pound
Weight of Carcass.....80 pounds
Total Cost.....$11.20

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 14c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 14c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.22	$ 3.08
Rib Chops	8	12	.1094									.25	2.19
Loin Chops	6	8	.0813									.30	1.95
Cutlets	10	12	.1344									.34	3.65
Kidneys	0	12	.0094									.30	.22
Legs	3	8	.0437									.22	.77
Rump	9	4	.1156	$11.20		68	0	$11.86	.1744	$16.37	.2407	.20	1.85
Breast	8	12	.1094									.18	1.58
Neck	5	12	.0719									.18	1.04
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.175								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.19875								$16.33

Veal
Test No. 161
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....80 pounds
Total Cost.....$12.80

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.24	$ 3.36
Rib Chops	8	12	.1094									.26	2.28
Loin Chops	6	8	.0813									.32	2.08
Cutlets	10	12	.1344									.36	3.87
Kidneys	0	12	.0094									.32	.24
Legs	3	8	.0437									.24	.84
Rump	9	4	.1156	$12.80		68	0	$13.70	.2014	$17.81	.2618	.22	2.04
Breast	8	12	.1094									.22	1.92
Neck	5	12	.0719									.20	1.15
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.20								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.22375								$17.78

Veal
Test No. 162
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....80 pounds
Total Cost.....$12.75

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Shoulder	14	0	.1750									.25	$ 3.50
Rib Chops	8	12	.1094									.28	2.45
Loin Chops	6	8	.0813									.32	2.08
Cutlets	10	12	.1344									.38	4.08
Kidneys	0	12	.0094									.32	.24
Legs	3	8	.0437									.25	.87
Rump	9	4	.1156	$12.80		68	0	$13.70	.2014	$18.36	.2699	.22	2.04
Breast	8	12	.1094									.22	1.92
Neck	5	12	.0719									.20	1.15
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.20								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.22375								$18.33

Veal
Test No. 163
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....80 pounds
Total Cost.....$12.80

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Shoulder	14	0	.1750									.25	$ 3.50
Rib Chops	8	12	.1094									.28	2.45
Loin Chops	6	8	.0813									.32	2.08
Cutlets	10	12	.1344									.38	4.08
Kidneys	0	12	.0094									.32	.24
Legs	3	8	.0437									.26	.91
Rump	9	4	.1156	$12.80		68	0	$13.70	.2014	$18.49	.2719	.22	2.04
Breast	8	12	.1094									.22	1.92
Neck	5	12	.0719									.22	1.26
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.20								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.22375								$18.48

Veal
Test No. 164
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....16c per pound
Weight of Carcass.....80 pounds
Total Cost.....$12.80

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 16c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 16c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.25	$ 3.50
Rib Chops	8	12	.1094									.30	2.63
Loin Chops	6	8	.0813									.34	2.21
Cutlets	10	12	.1344									.38	4.08
Kidneys	0	12	.0094									.34	.26
Legs	3	8	.0437									.26	.91
Rump	9	4	.1156	$12.80		68	0	$13.70	.2014	$18.91	.2779	.23	2.13
Breast	8	12	.1094									.22	1.92
Neck	5	12	.0719									.22	1.26
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.20								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.22375								$18.90

Veal
Test No. 165
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....80 pounds
Total Cost.....$14.40

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.26	$ 3.64
Rib Chops	8	12	.1094									.32	2.80
Loin Chops	6	8	.0813									.36	2.34
Cutlets	10	12	.1344									.40	4.30
Kidneys	0	12	.0094									.36	.27
Legs	3	8	.0437									.26	.91
Rump	9	4	.1156	$14.40		68	0	$15.54	.2285	$20.20	.2971	.26	2.41
Breast	8	12	.1094									.24	2.10
Neck	5	12	.0719									.24	1.38
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.225								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.24875								$20.15

Veal
Test No. 166
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....80 pounds
Total Cost.....$14.40

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Shoulder	14	0	.1750									.26	$ 3.64
Rib Chops	8	12	.1094									.35	3.06
Loin Chops	6	8	.0813									.38	2.47
Cutlets	10	12	.1344									.42	4.51
Kidneys	0	12	.0094									.38	.28
Legs	3	8	.0437									.26	.91
Rump	9	4	.1156	$14.40		68	0	$15.54	.2285	$20.82	.3062	.26	2.41
Breast	8	12	.1094									.25	2.19
Neck	5	12	.0719									.24	1.38
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.225								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.24875								$20.85

Veal
Test No. 167
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....80 pounds
Total Cost.....$14.40

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 18c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Shoulder	14	0	.1750									.26	$ 3.64
Rib Chops	8	12	.1094									.35	3.06
Loin Chops	6	8	.0813									.38	2.47
Cutlets	10	12	.1344									.42	4.51
Kidneys	0	12	.0094									.38	.28
Legs	3	8	.0437									.28	.98
Rump	9	4	.1156	$14.40		68	0	$15.54	.2285	$20.98	.3085	.26	2.41
Breast	8	12	.1094									.25	2.19
Neck	5	12	.0719									.25	1.44
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.225								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.24875								$20.98

Veal
Test No. 168
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....18c per pound
Weight of Carcass.....80 pounds
Total Cost.....$14.40

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Veal at 18c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin		ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 18c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Shoulder	14	0	.1750									.28	$ 3.92
Rib Chops	8	12	.1094									.36	3.15
Loin Chops	6	8	.0813									.38	2.47
Cutlets	10	12	.1344									.42	4.51
Kidneys	0	12	.0094									.38	.28
Legs	3	8	.0437									.28	.98
Rump	9	4	.1156	$14.40		68	0	$15.54	.2285	$21.45	.3153	.26	2.41
Breast	8	12	.1094									.26	2.28
Neck	5	12	.0719									.25	1.44
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.225								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.24875								$21.44

Veal
Test No. 169
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....80 pounds
Total Cost.....$16.00

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.30	$ 4.20
Rib Chops	8	12	.1094									.36	3.15
Loin Chops	6	8	.0813									.40	2.60
Cutlets	10	12	.1344									.44	4.73
Kidneys	0	12	.0094									.40	.30
Legs	3	8	.0437									.30	1.05
Rump	9	4	.1156	$16.00		68	0	$17.38	.2556	$22.59	.3323	.28	2.59
Breast	8	12	.1094									.28	2.45
Neck	5	12	.0719									.27	1.55
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.25								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.27375								$22.62

Veal
Test No. 170
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....80 pounds
Total Cost.....$16.00

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Veal at 20c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin		ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Shoulder	14	0	.1750									.32	$ 4.48
Rib Chops	8	12	.1094									.36	3.15
Loin Chops	6	8	.0813									.40	2.60
Cutlets	10	12	.1344									.45	4.84
Kidneys	0	12	.0094									.40	.30
Legs	3	8	.0437									.30	1.05
Rump	9	4	.1156	$16.00		68	0	$17.38	.2556	$23.29	.3425	.30	2.77
Breast	8	12	.1094									.28	2.45
Neck	5	12	.0719									.28	1.61
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.25								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.27375								$23.25

Veal
Test No. 171
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....80 pounds
Total Cost.....$16.00

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 20c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average Selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Shoulder	14	0	.1750									.32	$ 4.48
Rib Chops	8	12	.1094									.38	3.32
Loin Chops	6	8	.0813									.40	2.60
Cutlets	10	12	.1344									.45	4.84
Kidneys	0	12	.0094									.40	.30
Legs	3	8	.0437									.30	1.05
Rump	9	4	.1156	$16.00		68	0	$17.38	.2556	$23.46	.3451	.30	2.77
Breast	8	12	.1094									.28	2.45
Neck	5	12	.0719									.28	1.61
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.25								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.27375								$23.42

Veal
Test No. 172
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....20c per pound
Weight of Carcass.....80 pounds
Total Cost.....$16.00

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Veal at 20c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin		ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 20c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Shoulder	14	0	.1750									.34	$ 4.76
Rib Chops	8	12	.1094									.38	3.32
Loin Chops	6	8	.0813									.42	2.73
Cutlets	10	12	.1344									.46	4.94
Kidneys	0	12	.0094									.42	.31
Legs	3	8	.0437									.32	1.12
Rump	9	4	.1156	$16.00		68	0	$17.38	.2556	$23.98	.3527	.30	2.77
Breast	8	12	.1094									.28	2.45
Neck	5	12	.0719									.28	1.61
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.25								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.27375								$24.01

Veal
Test No. 173
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....22c per pound
Weight of Carcass.....80 pounds
Total Cost.....$17.60

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 22c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 22c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average Selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.34	$ 4.76
Rib Chops	8	12	.1094									.40	3.50
Loin Chops	6	8	.0813									.44	2.86
Cutlets	10	12	.1344									.48	5.16
Kidneys	0	12	.0094									.44	.33
Legs	3	8	.0437									.34	1.19
Rump	9	4	.1156	$17.60		68	0	$19.22	.2826	$24.99	.3674	.32	2.96
Breast	8	12	.1094									.30	2.63
Neck	5	12	.0719									.28	1.61
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.275								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.29875								$25.00

Veal
Test No. 174
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....22c per pound
Weight of Carcass.....80 pounds
Total Cost.....$17.60

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight	%	PRIME COST of Veal at 22c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 22c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs. Oz.				Lbs. Oz.					Per lb.	Total
Shoulder	14 0	.1750								.35	$ 4.90
Rib Chops	8 12	.1094								.42	3.68
Loin Chops	6 8	.0813								.45	2.92
Cutlets	10 12	.1344								.50	5.37
Kidneys	0 12	.0094								.45	.34
Legs	3 8	.0437								.35	1.22
Rump	9 4	.1156	$17.60		68 0	$19.22	.2826	$25.75	.3787	.32	2.96
Breast	8 12	.1094								.30	2.63
Neck	5 12	.0719								.30	1.72
Bone	3 8	.0437		.00875							
Shrinkage	1 4	.0156		.275							
Skin	7 4	.0906		1.015							
Total	80 0	100%		1.29875							$25.74

Veal
Test No. 175
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....22c per pound
Weight of Carcass.....80 pounds
Total Cost.....$17.60

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 22c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 22c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.36	$ 5.04
Rib Chops	8	12	.1094									.42	3.68
Loin Chops	6	8	.0813									.46	2.99
Cutlets	10	12	.1344									.50	5.37
Kidneys	0	12	.0094									.46	.35
Legs	3	8	.0437									.35	1.22
Rump	9	4	.1156	$17.60		68	0	$19.22	.2826	$25.95	.3815	.32	2.96
Breast	8	12	.1094									.30	2.63
Neck	5	12	.0719									.30	1.72
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.275								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.29875								$25.96

Veal
Test No. 176
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....22c per pound
Weight of Carcass.....80 pounds
Total Cost.....$17.60

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 22c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 22c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.38	$ 5.32
Rib Chops	8	12	.1094									.44	3.85
Loin Chops	6	8	.0813									.48	3.12
Cutlets	10	12	.1344									.50	5.37
Kidneys	0	12	.0094									.48	.36
Legs	3	8	.0437									.35	1.22
Rump	9	4	.1156	$17.60		68	0	$19.22	.2826	$26.52	.39	.32	2.96
Breast	8	12	.1094									.30	2.63
Neck	5	12	.0719									.30	1.72
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.275								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.29875								$26.55

Veal
Test No. 177
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....24c per pound
Weight of Carcass.....80 pounds
Total Cost.....$19.20

Retailer's Total Expense ON SALES.....18%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

NOTE: Skin figured at 14c per pound.

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 24c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 24c per pound	TOTAL selling price of Veal based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Shoulder	14	0	.1750									.38	$ 5.32
Rib Chops	8	12	.1094									.45	3.94
Loin Chops	6	8	.0813									.48	3.12
Cutlets	10	12	.1344									.52	5.59
Kidneys	0	12	.0094									.48	.36
Legs	3	8	.0437									.37	1.30
Rump	9	4	.1156	$19.20		68	0	$21.06	.3097	$27.38	.4026	.34	3.14
Breast	8	12	.1094									.32	2.80
Neck	5	12	.0719									.32	1.84
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.30								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.32375								$27.35

Veal
Test No. 178
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....24c per pound
Weight of Carcass.....80 pounds
Total Cost.....$19.20

Retailer's Total Expense ON SALES.....20%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

NOTE: Skin figured at 14c per pound.

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 24c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 24c per pound	TOTAL selling price of Veal based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Shoulder	14	0	.1750									.40	$ 5.60
Rib Chops	8	12	.1094									.46	4.03
Loin Chops	6	8	.0813									.48	3.12
Cutlets	10	12	.1344									.52	5.59
Kidneys	0	12	.0094									.48	.36
Legs	3	8	.0437									.40	1.40
Rump	9	4	.1156	$19.20		68	0	$21.06	.3097	$28.22	.4150	.36	3.33
Breast	8	12	.1094									.34	2.97
Neck	5	12	.0719									.32	1.84
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.30								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.32375								$28.24

Veal
Test No. 179
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....24c per pound
Weight of Carcass.....80 pounds
Total Cost.....$19.20

Retailer's Total Expense ON SALES.....21%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

NOTE: Skin figured at 14c per pound.

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 24c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of Carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 24c per pound	TOTAL selling price of Veal based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Shoulder	14	0	.1750									.40	$ 5.60
Rib Chops	8	12	.1094									.46	4.03
Loin Chops	6	8	.0813									.48	3.12
Cutlets	10	12	.1344									.52	5.59
Kidneys	0	12	.0094									.48	.36
Legs	3	8	.0437									.40	1.40
Rump	9	4	.1156	$19.20		68	0	$21.06	.3097	$28.43	.4181	.36	3.33
Breast	8	12	.1094									.34	2.97
Neck	5	12	.0719									.34	1.95
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.30								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.32375								$28.35

Veal
Test No. 180
Typical New York Style

Establishing Cost and Selling Prices on Retail Veal Cuts

Wholesale Cost.....24c per pound
Weight of Carcass.....80 pounds
Total Cost.....$19.20

Retailer's Total Expense ON SALES.....22%
Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

NOTE: Skin figured at 14c per pound.

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Veal at 24c per pound, not deducting any bone or shrinkage	Credit for bone and skin and loss for shrinkage	ACTUAL net weight after deducting bone, shrinkage and skin Lbs.	ACTUAL net weight after deducting bone, shrinkage and skin Oz.	ACTUAL cost of carcass after deducting bone, skin and shrinkage loss, and adding credit for them	ACTUAL average cost per pound of Veal, which originally cost 24c per pound	TOTAL selling price of Veal based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Veal based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Shoulder	14	0	.1750									.40	$ 5.60
Rib Chops	8	12	.1094									.46	4.03
Loin Chops	6	8	.0813									.50	3.25
Cutlets	10	12	.1344									.55	5.91
Kidneys	0	12	.0094									.50	.37
Legs	3	8	.0437									.40	1.40
Rump	9	4	.1156	$19.20		68	0	$21.06	.3097	$29.06	.4274	.38	3.51
Breast	8	12	.1094									.35	3.06
Neck	5	12	.0719									.34	1.95
Bone	3	8	.0437		.00875								
Shrinkage	1	4	.0156		.30								
Skin	7	4	.0906		1.015								
Total	80	0	100%		1.32375								$29.08

CHAPTER XIV

Establishing Cost and Selling Prices

20 Cutting Tests

Lamb

3 Tests on Loin and Shoulder

Test Sheets Nos. 181 to 203

CHAPTER XIV

ESTABLISHING COST AND SELLING PRICES

Tests Nos. 181 to 203

20 Cutting Tests on Lamb at Different Cost and Selling Prices

3 Cutting Tests on Loin, Chuck and Boned Lamb at Different Cost and Selling Prices

A choice lamb weighing 46 lbs. was taken for the example of a cutting test to arrive at percentages for establishing cost and selling prices. This test may be considered typical of the average style of lamb cutting. Lamb is cut practically alike throughout the United States with the exception of some localities where the shoulders are raised and shoulder may be boned.

The test sheets cover a great variation of cost and selling prices, and methods of arriving at a correct cost and selling price are based upon the same principle as described in the chapters preceding tests on sides of beef.

Three cutting tests are also given on a loin of lamb, chuck and a chuck bone, which furnish a very interesting guide for establishing of cost and selling prices.

Lamb
Test No. 181
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....16c per pound
Total Weight.....46 pounds
Total Cost.....$7.36

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 16c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 16c per pound	TOTAL selling price of Lamb based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Legs	15	0	.3261									.24	$ 3.60
Chuck	12	4	.2663									.15	1.84
Shoulder Chops	4	0	.0870									.18	.72
Rib Chops	4	8	.0978	$7.36		44	0	$7.58	.1723	$9.85	.2241	.32	1.44
Loin Chops	5	0	.1087									.35	1.75
Breast	3	4	.0707									.16	.52
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.26								
Total	46	0	100%										$ 9.87

Lamb
Test No. 182
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....16c per pound
Total Weight.....46 pounds
Total Cost.....$7.36

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 16c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 16c per pound	TOTAL selling price of Lamb based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.24	$ 3.60
Chuck	12	4	.2663									.15	1.84
Shoulder Chops	4	0	.0870									.18	.72
Rib Chops	4	8	.0978	$7.36		44	0	$7.58	.1723	$10.16	.2309	.34	1.53
Loin Chops	5	0	.1087									.38	1.90
Breast	3	4	.0707									.16	.52
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.26								
Total	46	0	100%										$10.11

Lamb
Test No. 183
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....16c per pound
Total Weight.....46 pounds
Total Cost.....$7.36

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 16c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 16c per pound	TOTAL selling price of Lamb based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.24	$ 3.60
Chuck	12	4	.2663									.16	1.96
Shoulder Chops	4	0	.0870									.18	.72
Rib Chops	4	8	.0978	$7.36		44	0	$7.58	.1723 ·	$10.23	.2326	.34	1.53
Loing Chops	5	0	.1087									.38	1.90
Breast	3	4	.0707									.16	.52
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.26								
Total	46	0	100%										$10.23

Lamb
Test No. 184
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....16c per pound
Total Weight.....46 pounds
Total Cost.....$7.36

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 16c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 16c per pound	TOTAL selling price of Lamb based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Legs	15	0	.3261									.25	$ 3.75
Chuck	12	4	.2663									.16	1.96
Shoulder Chops	4	0	.0870									.18	.72
Rib Chops	4	8	.0978	$7.36		44	0	$7.58	.1723	$10.46	.2378	.35	1.58
Loin Chops	5	0	.1087									.38	1.90
Breast	3	4	.0707									.16	.52
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.26								
Total	46	0	100%										$10.43

Lamb
Test No. 185
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....20c per pound
Total Weight.....46 pounds
Total Cost.....$9.20

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 20c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 20c per pound	TOTAL selling price of Lamb based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Legs	15	0	.3261									.30	$ 4.50
Chuck	12	4	.2663									.20	2.45
Shoulder Chops	4	0	.0870									.22	.88
Rib Chops	4	8	.0978	$9.20		44	0	$9.50	.2159	$12.35	.2807	.38	1.71
Loin Chops	5	0	.1087									.42	2.10
Breast	3	4	.0707									.20	.65
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.325								
Total	46	0	100%										$12.29

Lamb
Test No. 186
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....20c per pound
Total Weight.....46 pounds
Total Cost.....$9.20

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 20c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 20c per pound	TOTAL selling price of Lamb based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.32	$ 4.80
Chuck	12	4	.2663									.21	2.57
Shoulder Chops	4	0	.0870									.22	.88
Rib Chops	4	8	.0978	$9.20		44	0	$9.50	.2159	$12.73	.2893	.38	1.71
Loin Chops	5	0	.1087									.42	2.10
Breast	3	4	.0707									.20	.65
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.325								
Total	46	0	100%										$12.71

Lamb
Test No. 187
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....20c per pound
Total Weight.....46 pounds
Total Cost.....$9.20

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 20c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 20c per pound	TOTAL selling price of Lamb based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Legs	15	0	.3261									.32	$ 4.80
Chuck	12	4	.2663									.21	2.57
Shoulder Chops	4	0	.0870									.24	.96
Rib Chops	4	8	.0978	$9.20		44	0	$9.50	.2159	$12.83	.2915	.38	1.71
Loin Chops	5	0	.1078									.42	2.10
Breast	3	4	.0707									.21	.68
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.325								
Total	46	0	100%										$12.82

Lamb
Test No. 188
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....20c per pound
Total Weight.....46 pounds
Total Cost.....$9.20

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 20c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 20c per pound	TOTAL selling price of Lamb based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Legs	15	0	.3261									.34	$ 5.10
Chuck	12	4	.2663									.21	2.57
Shoulder Chops	4	0	.0870									.24	.96
Rib Chops	4	8	.0978	$9.20		44	0	$9.50	.2159	$13.11	.2979	.38	1.71
Loin Chops	5	0	.1087									.42	2.10
Breast	3	4	.0707									.21	.68
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.325								
Total	46	0	100%										$13.12

Lamb
Test No. 189
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....24c per pound
Total Weight.....46 pounds
Total Cost.....$11.04

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 24c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 24c per pound	TOTAL selling price of Lamb based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Legs	15	0	.3261									.38	$ 5.70
Chuck	12	4	.2663									.25	3.06
Shoulder Chops	4	0	.0870									.28	1.12
Rib Chops	4	8	.0978	$11.04		44	0	$11.42	.2595	$14.85	.3374	.42	1.89
Loin Chops	5	0	.1087									.46	2.30
Breast	3	4	.0707									.25	.81
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.39								
Total	46	0	100%										$14.88

Lamb
Test No. 190
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....24c per pound
Total Weight.....46 pounds
Total Cost.....$11.04

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 24c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 24c per pound	TOTAL selling price of Lamb based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.38	$ 5.70
Chuck	12	4	.2663									.26	3.19
Shoulder Chops	4	0	.0870									.28	1.12
Rib Chops	4	8	.0978	$11.04		44	0	$11.42	.2595	$15.30	.3477	.44	1.98
Loin Chops	5	0	.1087									.48	2.40
Breast	3	4	.0707									.26	.94
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.39								
Total	46	0	100%										$15.33

Lamb
Test No. 191
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....24c per pound
Total Weight.....46 pounds
Total Cost.....$11.04

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 24c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 24c per pound	TOTAL selling price of Lamb based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Legs	15	0	.3261									.38	$5.70
Chuck	12	4	.2663									.26	3.19
Shoulder Chops	4	0	.0870									.28	1.12
Rib Chops	4	8	.0978	$11.04		44	0	$11.42	.2595	$15.42	.3503	.44	1.98
Loin Chops	5	0	.1087									.50	2.50
Breast	3	4	.0707									.26	.94
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.39								
Total	46	0	100%										$15.43

Lamb
Test No. 192
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....24c per pound
Total Weight.....46 pounds
Total Cost.....$11.04

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 24c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 24c per pound	TOTAL selling price of Lamb based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Legs	15	0	.3261									.38	$ 5.70
Chuck	12	4	.2663									.28	3.43
Shoulder Chops	4	0	.0870									.30	1.20
Rib Chops	4	8	.0978	$11.04		44	0	$11.42	.2595	$15.76	.3581	.44	1.98
Loin Chops	5	0	.1087									.50	2.50
Breast	3	4	.0707									.26	.94
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.39								
Total	46	0	100%										$15.75

Lamb
Test No. 193
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....28c per pound
Total Weight.....46 pounds
Total Cost.....$12.88

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 28c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 28c per pound	TOTAL selling price of Lamb based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Legs	15	0	.3261									.42	$ 6.30
Chuck	12	4	.2663									.32	3.92
Shoulder Chops	4	0	.0870									.34	1.36
Rib Chops	4	8	.0978	$12.88		44	0	$13.34	.3032	$17.34	.3942	.48	2.16
Loin Chops	5	0	.1087									.52	2.60
Breast	3	4	.0707									.30	.98
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.455								
Total	46	0	100%										$17.32

Lamb
Test No. 194
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....28c per pound
Total Weight.....46 pounds
Total Cost.....$12.88

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 28c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 28c per pound	TOTAL selling price of Lamb based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.44	$ 6.60
Chuck	12	4	.2663									.32	3.92
Shoulder Chops	4	0	.0870									.35	1.40
Rib Chops	4	8	.0978	$12.88		44	0	$13.34	.3032	$17.88	.4063	.50	2.25
Loin Chops	5	0	.1087									.54	2.70
Breast	3	4	.0707									.30	.98
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.455								
Total	46	0	100%										$17.85

Lamb
Test No. 195
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....28c per pound
Total Weight.....46 pounds
Total Cost.....$12.88

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 28c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 28c per pound	TOTAL selling price of Lamb based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Legs	15	0	.3261									.44	$ 6.60
Chuck	12	4	.2663									.33	4.04
Shoulder Chops	4	0	.0870									.36	1.44
Rib Chops	4	8	.0978	$12.88		44	0	$13.34	.3032	$18.01	.4093	.50	2.25
Loin Chops	5	0	.1087									.54	2.70
Breast	3	4	.0707									.30	.98
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.455								
Total	46	0	100%										$18.01

Lamb
Test No. 196
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....28c per pound
Total Weight.....46 pounds
Total Cost.....$12.88

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 28c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 28c per pound	TOTAL selling price of Lamb based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Legs	15	0	.3261									.45	$ 6.75
Chuck	12	4	.2663									.34	4.16
Shoulder Chops	4	0	.0870									.36	1.44
Rib Chops	4	8	.0978	$12.88		44	0	$13.34	.3032	$18.41	.4184	.50	2.25
Loin Chops	5	0	.1087									.55	2.75
Breast	3	4	.0707									.32	1.04
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.455								
Total	46	0	100%										$18.39

Lamb
Test No. 197
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....32c per pound
Total Weight.....46 pounds
Total Cost.....$14.72

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 32c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 32c per pound	TOTAL selling price of Lamb based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Legs	15	0	.3261									.48	$ 7.20
Chuck	12	4	.2663									.37	4.53
Shoulder Chops	4	0	.0870									.40	1.60
Rib Chops	4	8	.0978	$14.72		44	0	$15.26	.3317	$19.84	.4312	.54	2.43
Loin Chops	5	0	.1087									.58	2.90
Breast	3	4	.0707									.36	1.17
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.52								
Total	46	0	100%										$19.83

Lamb
Test No. 198
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....32c per pound
Total Weight.....46 pounds
Total Cost.....$14.72

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 32c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 32c per pound	TOTAL selling price of Lamb based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Legs	15	0	.3261									.50	$ 7.50
Chuck	12	4	.2663									.37	4.53
Shoulder Chops	4	0	.0870									.42	1.68
Rib Chops	4	8	.0978	$14.72		44	0	$15.26	.3317	$20.45	.4445	.56	2.52
Loin Chops	5	0	.1087									.60	3.00
Breast	3	4	.0707									.38	1.23
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.52								
Total	46	0	100%										$20.46

Lamb
Test No. 199
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....32c per pound
Total Weight.....46 pounds
Total Cost.....$14.72

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Lamb at 32c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings Lbs.	ACTUAL net weight after deducting kidneys and trimmings Oz.	ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 32c per pound	TOTAL selling price of Lamb based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Legs	15	0	.3261									.50	$ 7.50
Chuck	12	4	.2663									.38	4.66
Shoulder Chops	4	0	.0870									.42	1.68
Rib Chops	4	8	.0978	$14.72		44	0	$15.26	.3317	$20.60	.4478	.56	2.52
Loin Chops	5	0	.1087									.60	3.00
Breast	3	4	.0707									.38	1.23
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.52								
Total	46	0	100%										$20.59

Lamb
Test No. 200
Typical New York Style

Establishing Cost and Selling Prices on Retail Lamb Cuts

Wholesale Cost.....32c per pound
Total Weight.....46 pounds
Total Cost.....$14.27

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight		%	PRIME COST of Lamb at 32c, not adding loss for trimmings	Trimming loss	ACTUAL net weight after deducting kidneys and trimmings		ACTUAL cost of Lamb after adding trimming loss	ACTUAL average cost per pound of Lamb, which originally cost 32c per pound	TOTAL selling price of Lamb based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Lamb based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit	
	Lbs.	Oz.				Lbs.	Oz.					Per lb.	Total
Legs	15	0	.3261									.50	$ 7.50
Chuck	12	4	.2663									.39	4.78
Shoulder Chops	4	0	.0870									.44	1.76
Rib Chops	4	8	.0978	$14.72		44	0	$15.26	.3317	$21.06	.4577	.58	2.61
Loin Chops	5	0	.1087									.62	3.10
Breast	3	4	.0707									.40	1.30
Kidneys	0	6	.0081		.10								
Trimmings	1	10	.0353		.52								
Total	46	0	100%										$21.05

Lamb Loin
Test No. 201
Special
Kidney out, Flank on

Establishing Cost and Selling Prices on Lamb Loin Retail Cuts

Wholesale Cost.....32c per pound
Total Weight.....6 pounds
Total Cost.....$1.92

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Loin at 32c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of Loin after adding shrinkage loss	ACTUAL average cost per pound of Loin, which originally cost 32c per pound	TOTAL selling price of Loin based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Loin based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Loin Chops	4	6	.7292	$1.92	.04	5	14	$1.96	.3336	$2.65	.4404	.56	$2.45
Flank	1	8	.25									.14	.21
Shrinkage	0	2	.0208										
Total	6	0	100%										$2.66

Lamb Chuck
Test No. 202
Boned

Establishing Cost and Selling Prices on Lamb Chuck Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....12½ pounds
Total Cost.....$2.25

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight	%	PRIME COST of Chuck at 18c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss	ACTUAL cost of Chuck after adding shrinkage loss	ACTUAL average cost per pound of Chuck, which originally cost 18c per pound	TOTAL selling price of Chuck based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Chuck based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit	
	Lbs. Oz.				Lbs. Oz.					Per lb.	Total
Shoulder Chops	5 12	.46	$2.25	.045	12 4	$2.30	.1878	$3.10	.2535	.32	$1.87
Stew Meat	6 8	.52								.20	1.30
Shrinkage	0 4	.02									
Total	12 8	100%									$3.17

Lamb Chuck
Test No. 203
With Bone In

Establishing Cost and Selling Prices on Lamb Chuck Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....11½ pounds
Total Cost.....$2.07

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Chuck at 18c per pound, not adding shrinkage and bone loss	Shrinkage loss and credit for bones	ACTUAL net weight after deduction shrinkage and bone loss Lbs.	ACTUAL net weight after deduction shrinkage and bone loss Oz.	ACTUAL cost of Chuck after adding shrinkage and bone loss and giving credit for bones	ACTUAL average cost per pound of Chuck, which originally cost 18c per pound	TOTAL selling price of Chuck based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Chuck based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 21% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 21% gross profit Total
Boned Chuck	7	14	.6848									.46	$3.62
Bones	3	8	.3043	$2.07	.00875	11	6	$2.71	.2382	$3.66	.3216		
Shrinkage	0	2	.0109		.0225								
Total	11	8	100%										$3.62

CHAPTER XV

Establishing Cost and Selling Prices

20 Cutting Tests

Shipper Hog

Test Sheets Nos. 204 to 223

CHAPTER XV

ESTABLISHING COST AND SELLING PRICES

Test Sheets Nos. 204 to 223

20 Cutting Tests on Shipper Hog at Different Cost and Selling Prices

Hog Cutting Test

The hog cutting test for establishing cost and selling prices was based upon an 86 lb. dressed shipper hog, divided into retail cuts. The principle used in establishing cost and selling prices is the same as applied in the beef tests, namely, a first or PRIME cost, and then an ACTUAL cost is established. There is very little shrinkage and loss in cutting a hog, as practically everything can be used for some purpose, therefore the difference is not very noticeable.

Hogs are cut very much alike all over the country, and the retailers who do not follow the standard method of cutting will find this a very interesting guide for establishing their own cutting test. The percentages given for hams, loins and shoulders should not always be taken as a final figure, because that difference depends greatly upon the type of hog cut up.

Hogs are principally divided into two classes or types, the lard hog and the bacon hog. One is desirable for its large percentage of fat and the other for less lard and more bacon.

Hog Cutting
Test No. 204
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....12c per pound
Total Weight.....86 pounds
Total Cost.....$10.32

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 12c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 12c per pound	TOTAL selling price of Carcass based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Hams	17	4	.2005									.18	$ 3.10
Loins	15	14	.1846									.20	3.18
Shoulders (N. Y. Plain)	14	0	.1627									.15	2.10
Bellies	11	4	.1308									.15	1.69
Fat Backs	4	0	.0472									.13	.52
Flat Ribs	2	10	.0305									.12	.31
Head—Trimmed	6	8	.0755									.10	.65
Hind Feet	1	12	.0203									.16	.28
Front Feet	1	4	.0145	$10.32		85	6	$10.40	.1218	$13.52	.1583	.16	.20
Trimmings	7	0	.0813									.15	1.05
Tongue	0	12	.0087									.20	.15
Tail	0	4	.0029									.06	.02
Kidneys	0	6	.0043									.10	.04
Neckbones	1	4	.0145									.10	.12
Leaf Lard	1	4	.0145									.14	.17
Shrinkage	0	10	.0072		.075								
Total	86	0	100%										$13.58

Hog Cutting
Test No. 205
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....12c per pound
Total Weight.....86 pounds
Total Cost.....$10.32

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 12c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 12c per pound	TOTAL selling price of Carcass based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Hams	17	4	.2005									.18	$ 3.10
Loins	15	14	.1846									.20	3.18
Shoulders (N. Y. Plain)	14	0	.1627									.16	2.24
Bellies	11	4	.1308									.15	1.69
Fat Backs	4	0	.0472									.14	.56
Flat Ribs	2	10	.0305									.14	.37
Head—Trimmed	6	8	.0755									.10	.65
Hind Feet	1	12	.0203									.16	.28
Front Feet	1	4	.0145	$10.32		85	6	$10.40	.1218	$13.94	.1632	.16	.20
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.20	.15
Tail	0	4	.0029									.06	.02
Kidneys	0	6	.0043									.12	.05
Neckbones	1	4	.0145									.12	.15
Leaf Lard	1	4	.0145									.14	.17
Shrinkage	0	10	.0072		.075								
Total	86	0	100%										$13.93

Hog Cutting
Test No. 206
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....12c per pound
Total Weight.....86 pounds
Total Cost.....$10.32

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 12c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 12c per pound	TOTAL selling price of Carcass based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Hams	17	4	.2005									.18	$ 3.10
Loins	15	14	.1846									.20	3.18
Shoulders (N. Y. Plain)	14	0	.1627									.16	2.24
Bellies	11	4	.1308									.16	1.80
Fat Backs	4	0	.0472									.14	.56
Flat Ribs	2	10	.0305									.14	.37
Head—Trimmed	6	8	.0755									.10	.65
Hind Feet	1	12	.0203									.16	.28
Front Feet	1	4	.0145	$10.32		85	6	$10.40	.1218	$14.04	.1644	.16	.20
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.20	.15
Tail	0	4	.0029									.06	.02
Kidneys	0	6	.0043									.12	.05
Neckbones	1	4	.0145									.12	.15
Leaf Lard	1	4	.0145									.14	.17
Shrinkage	0	10	.0072		.075								
Total	86	0	100%										$14.04

Hog Cutting Test No. 207
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....12c per pound
Total Weight.....86 pounds
Total Cost.....$10.32

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 12c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 12c per pound	TOTAL selling price of Carcass based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Hams	17	4	.2005									.20	$ 3.45
Loins	15	14	.1846									.20	3.18
Shoulders (N. Y. Plain)	14	0	.1627									.16	2.24
Bellies	11	4	.1308									.16	1.80
Fat Backs	4	0	.0472									.14	.56
Flat Ribs	2	10	.0305									.14	.37
Head—Trimmed	6	8	.0755									.10	.65
Hind Feet	1	12	.0203									.16	.28
Front Feet	1	4	.0145	$10.32		85	6	$10.40	.1218	$14.35	.1681	.16	.20
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.20	.15
Tail	0	4	.0029									.06	.02
Kidneys	0	6	.0043									.12	.05
Neckbones	1	4	.0145									.12	.15
Leaf Lard	1	4	.0145									.14	.17
Shrinkage	0	10	.0072		.075								
Total	86	0	100%										$14.39

Hog Cutting Test No. 208
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....14c per pound
Total Weight.....86 pounds
Total Cost.....$12.04

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 14c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 14c per pound	TOTAL selling price of Carcass based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Hams	17	4	.2005									.22	$ 3.79
Loins	15	14	.1846									.22	3.49
Shoulders (N. Y. Plain)	14	0	.1627									.18	2.52
Bellies	11	4	.1308									.18	2.03
Fat Backs	4	0	.0472									.16	.64
Flat Ribs	2	10	.0305									.16	.42
Head—Trimmed	6	8	.0755									.12	.78
Hind Feet	1	12	.0203									.18	.31
Front Feet	1	4	.0145	$12.04		85	6	$12.13	.1421	$15.77	.1847	.18	.23
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.22	.16
Tail	0	4	.0029									.08	.02
Kidneys	0	6	.0043									.14	.05
Neckbones	1	4	.0145									.14	.18
Leaf Lard	1	4	.0145									.16	.20
Shrinkage	0	10	.0072		.0875								
Total	86	0	100%										$15.86

Hog Cutting Test No. 209
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....14c per pound
Total Weight.....86 pounds
Total Cost.....$12.04

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 14c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 14c per pound	TOTAL selling price of Carcass based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Hams	17	4	.2005									.22	$ 3.79
Loins	15	14	.1846									.24	3.81
Shoulders (N. Y. Plain)	14	0	.1627									.18	2.52
Bellies	11	4	.1308									.18	2.03
Fat Backs	4	0	.0472									.16	.64
Flat Ribs	2	10	.0305									.16	.42
Head—Trimmed	6	8	.0755									.12	.78
Hind Feet	1	12	.0203									.18	.31
Front Feet	1	4	.0145	$12.04		85	6	$12.13	.1421			.18	.23
Trimmings	7	0	.0813							$16.25	.1904	.16	1.12
Tongue	0	12	.0087									.22	.16
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.14	.05
Neckbones	1	4	.0145									.14	.18
Leaf Lard	1	4	.0145									.16	.20
Shrinkage	0	10	.0072		.0875								
Total	86	0	100%										$16.28

Hog Cutting
Test No. 210
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....14c per pound
Total Weight.....86 pounds
Total Cost.....$12.04

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 14c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 14c per pound	TOTAL selling price of Carcass based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Hams	17	4	.2005									.22	$ 3.79
Loins	15	14	.1846									.24	3.81
Shoulders (N. Y. Plain)	14	0	.1627									.18	2.52
Bellies	11	4	.1308									.18	2.03
Fat Backs	4	0	.0472									.16	.64
Flat Ribs	2	10	.0305									.16	.42
Head—Trimmed	6	8	.0755									.12	.78
Hind Feet	1	12	.0203									.20	.35
Front Feet	1	4	.0145	$12.04		85	6	$12.13	.1421	$16.38	.1918	.20	.25
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.24	.18
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.14	.05
Neckbones	1	4	.0145									.14	.18
Leaf Lard	1	4	.0145									.16	.20
Shrinkage	0	10	.0072		.0875								
Total	86	0	100%										$16.36

Hog Cutting
Test No. 211
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....14c per pound
Total Weight.....86 pounds
Total Cost.....$12.04

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 14c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 14c per pound	TOTAL selling price of Carcass based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Hams	17	4	.2005									.24	$ 4.14
Loins	15	14	.1846									.24	3.81
Shoulders (N. Y. Plain)	14	0	.1627									.18	2.52
Bellies	11	4	.1308									.18	2.03
Fat Backs	4	0	.0472									.16	.64
Flat Ribs	2	10	.0305									.16	.42
Head—Trimmed	6	8	.0755									.12	.78
Hind Feet	1	12	.0203									.20	.35
Front Feet	1	4	.0145	$12.04		85	6	$12.13	.1421	$16.74	.1961	.20	.25
Trimmings	7	0	.0813									.16	1.12
Tongue	0	12	.0087									.24	.18
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.14	.05
Neckbones	1	4	.0145									.14	.18
Leaf Lard	1	4	.0145									.16	.20
Shrinkage	0	10	.0072		.0875								
Total	86	0	100%										$16.71

Hog Cutting
Test No. 212
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....16c per pound
Total Weight.....86 pounds
Total Cost.....$13.76

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 16c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 16c per pound	TOTAL selling price of Carcass based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Hams	17	4	.2005									.24	$ 4.14
Loins	15	14	.1846									.26	4.13
Shoulders (N. Y. Plain)	14	0	.1627									.20	2.80
Bellies	11	4	.1308									.20	2.25
Fat Backs	4	0	.0472									.18	.72
Flat Ribs	2	10	.0305									.18	.52
Head—Trimmed	6	8	.0755									.14	.91
Hind Feet	1	12	.0203									.22	.38
Front Feet	1	4	.0145	$13.76		85	6	$13.86	.1623	$18.02	.2110	.22	.23
Trimmings	7	0	.0813									.18	1.26
Tongue	0	12	.0087									.25	.18
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.15	.06
Neckbones	1	4	.0145									.15	.19
Leaf Lard	1	4	.0145									.18	.22
Shrinkage	0	10	.0072		.10								
Total	86	0	100%										$18.03

Hog Cutting Test No. 213
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....16c per pound
Total Weight.....86 pounds
Total Cost.....$13.76

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 16c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 16c per pound	TOTAL selling price of Carcass based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Hams	17	4	.2005									.25	$ 4.31
Loins	15	14	.1846									.26	4.13
Shoulders (N. Y. Plain)	14	0	.1627									.22	3.08
Bellies	11	4	.1308									.20	2.25
Fat Backs	4	0	.0472									.18	.72
Flat Ribs	2	10	.0305									.18	.52
Head—Trimmed	6	8	.0755									.15	.98
Hind Feet	1	12	.0203									.22	.38
Front Feet	1	4	.0145	$13.76		85	6	$13.86	.1623	$18.57	.2175	.22	.23
Trimmings	7	0	.0813									.18	1.26
Tongue	0	12	.0087									.25	.18
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.15	.06
Neckbones	1	4	.0145									.15	.19
Leaf Lard	1	4	.0145									.18	.22
Shrinkage	0	10	.0072		.10								
Total	86	0	100%										$18.55

Hog Cutting
Test No. 214
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....16c per pound
Total Weight.....86 pounds
Total Cost.....$13.76

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 16c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 16c per pound	TOTAL selling price of Carcass based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Hams	17	4	.2005									.25	$ 4.31
Loins	15	14	.1846									.27	4.29
Shoulders (N. Y. Plain)	14	0	.1627									.22	3.08
Bellies	11	4	.1308									.20	2.25
Fat Backs	4	0	.0472									.18	.72
Flat Ribs	2	10	.0305									.18	.52
Head—Trimmed	6	8	.0755									.15	.98
Hind Feet	1	12	.0203									.22	.38
Front Feet	1	4	.0145	$13.76		85	6	$13.86	.1623	$18.71	.2191	.22	.23
Trimmings	7	0	.0813									.18	1.26
Tongue	0	12	.0087									.25	.18
Tail	0	4	.0029									.10	.04
Kidneys	0	6	.0043									.15	.06
Neckbones	1	4	.0145									.15	.19
Leaf Lard	1	4	.0145									.18	.22
Shrinkage	0	10	.0072		.10								
Total	86	0	100%										$18.72

Hog Cutting
Test No. 215
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....16c per pound
Total Weight.....86 pounds
Total Cost.....$13.76

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 16c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 16c per pound	TOTAL selling price of Carcass based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Hams	17	4	.2005									.25	$ 4.31
Loins	15	14	.1846									.27	4.29
Shoulders (N. Y. Plain)	14	0	.1627									.22	3.08
Bellies	11	4	.1308									.20	2.25
Fat Backs	4	0	.0472									.20	.80
Flat Ribs	2	10	.0305									.20	.53
Head—Trimmed	6	8	.0755									.15	.98
Hind Feet	1	12	.0203									.24	.42
Front Feet	1	4	.0145	$13.76		85	6	$13.86	.1623	$19.13	.2240	.24	.30
Trimmings	7	0	.0813									.20	1.40
Tongue	0	12	.0087									.26	.19
Tail	0	4	.0029									.12	.03
Kidneys	0	6	.0043									.16	.06
Neckbones	1	4	.0145									.16	.20
Leaf Lard	1	4	.0145									.20	.25
Shrinkage	0	10	.0072		.10								
Total	86	0	100%										$19.09

Hog Cutting
Test No. 216
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....86 pounds
Total Cost.....$15.48

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES..... 5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 18c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 18c per pound	TOTAL selling price of Carcass based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Hams	17	4	.2005									.27	$ 4.66
Loins	15	14	.1846									.29	4.53
Shoulders (N. Y. Plain)	14	0	.1627									.24	3.36
Bellies	11	4	.1308									.22	2.47
Fat Backs	4	0	.0472									.20	.80
Flat Ribs	2	10	.0305									.20	.53
Head—Trimmed	6	8	.0755									.15	.98
Hind Feet	1	12	0203									.24	.42
Front Feet	1	4	.0145	$15.48		85	6	$15.59	.1826	$20.27	.2374	.24	.30
Trimmings	7	0	.0813									.20	1.40
Tongue	0	12	.0087									.26	.19
Tail	0	4	.0029									.12	.03
Kidneys	0	6	.0043									.16	.06
Neckbones	1	4	.0145									.16	.20
Leaf Lard	1	4	.0145									.20	.25
Shrinkage	0	10	.0072		.1125								
Total	86	0	100%										$20.18

Hog Cutting
Test No. 217
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....86 pounds
Total Cost.....$15.48

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 18c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 18c per pound	TOTAL selling price of Carcass based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Hams	17	4	.2005									.27	$ 4.66
Loins	15	14	.1846									.29	4.53
Shoulders (N. Y. Plain)	14	0	.1627									.24	3.36
Bellies	11	4	.1308									.23	2.59
Fat Backs	4	0	.0472									.22	.88
Flat Ribs	2	10	.0305									.22	.58
Head—Trimmed	6	8	.0755									.17	1.10
Hind Feet	1	12	.0203									.26	.45
Front Feet	1	4	.0145	$15.48		85	6	$15.59	.1826	$20.89	.2447	.26	.33
Trimmings	7	0	.0813									.22	1.54
Tongue	0	12	.0087									.28	.21
Tail	0	4	.0029									.14	.04
Kidneys	0	6	.0043									.18	.06
Neckbones	1	4	.0145									.18	.23
Leaf Lard	1	4	.0145									.22	.28
Shrinkage	0	10	.0072		.1125								
Total	86	0	100%										$20.94

Hog Cutting Test No. 218
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....86 pounds
Total Cost.....$15.48

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 18c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 18c per pound	TOTAL selling price of Carcass based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Hams	17	4	.2005									.28	$ 4.83
Loins	15	14	.1846									.29	4.53
Shoulders (N. Y. Plain)	14	0	.1627									.24	3.36
Bellies	11	4	.1308									.23	2.59
Fat Backs	4	0	.0472									.22	.88
Flat Ribs	2	10	.0305									.22	.58
Head—Trimmed	6	8	.0755									.17	1.10
Hind Feet	1	12	.0203									.26	.45
Front Feet	1	4	.0145	$15.48		85	6	$15.59	.1826	$21.05	.2465	.26	.33
Trimmings	7	0	.0813									.22	1.54
Tongue	0	12	.0087									.28	.21
Tail	0	4	.0029									.14	.04
Kidneys	0	6	.0043									.18	.06
Neckbones	1	4	.0145									.18	.23
Leaf Lard	1	4	.0145									.22	.28
Shrinkage	0	10	.0072		.1125								
Total	86	0	100%										$21.01

Hog Cutting Test No. 219
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....18c per pound
Total Weight.....86 pounds
Total Cost.....$15.48

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 18c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 18c per pound	TOTAL selling price of Carcass based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Hams	17	4	.2005									.28	$ 4.83
Loins	15	14	.1846									.30	4.76
Shoulders (N. Y. Plain)	14	0	.1627									.25	3.50
Bellies	11	4	.1308									.24	2.70
Fat Backs	4	0	.0472									.22	.88
Flat Ribs	2	10	.0305									.22	.58
Head—Trimmed	6	8	.0755									.17	1.10
Hind Feet	1	12	.0203									.26	.45
Front Feet	1	4	.0145	$15.48		85	6	$15.59	.1826	$21.51	.2520	.26	.33
Trimmings	7	0	.0813									.22	1.54
Tongue	0	12	.0087									.28	.21
Tail	0	4	.0029									.14	.04
Kidneys	0	6	.0043									.18	.06
Neckbones	1	4	.0145									.18	.23
Leaf Lard	1	4	.0145									.22	.28
Shrinkage	0	10	.0072		.1125								
Total	86	0	100%										$21.49

Hog Cutting Test No. 220
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....20c per pound
Total Weight.....86 pounds
Total Cost.....$17.20

Retailer's Total Expense ON SALES.....18%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....23%

To make 23% profit ON SALES requires that 30% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 20c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 20c per pound	TOTAL selling price of Carcass based upon 30% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 30% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 23% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 23% gross profit Total
Hams	17	4	.2005									.30	$ 5.14
Loins	15	14	.1846									.32	5.08
Shoulders (N. Y. Plain)	14	0	.1627									.25	3.50
Bellies	11	4	.1308									.25	2.81
Fat Backs	4	0	.0472									.23	.92
Flat Ribs	2	10	.0305									.23	.60
Head—Trimmed	6	8	.0755									.18	1.17
Hind Feet	1	12	.0203									.27	.47
Front Feet	1	4	.0145	$17.20		85	6	$17.33	.2030	$22.53	.2639	.27	.34
Trimmings	7	0	.0813									.23	1.61
Tongue	0	12	.0087									.29	.22
Tail	0	4	.0029									.15	.04
Kidneys	0	6	.0043									.20	.08
Neckbones	1	4	.0145									.20	.25
Leaf Lard	1	4	.0145									.24	.30
Shrinkage	0	10	.0072		.125								
Total	86	0	100%										$22.53

Hog Cutting Test No. 221
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....20c per pound
Total Weight.....86 pounds
Total Cost.....$17.20

Retailer's Total Expense ON SALES.....20%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....25%

To make 25% profit ON SALES requires that 34% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 20c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 20c per pound	TOTAL selling price of Carcass based upon 34% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 34% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 25% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 25% gross profit Total
Hams	17	4	.2005									.32	$ 5.52
Loins	15	14	.1846									.34	5.40
Shoulders (N. Y. Plain)	14	0	.1627									.25	3.50
Bellies	11	4	.1308									.25	2.81
Fat Backs	4	0	.0472									.23	.92
Flat Ribs	2	10	.0305									.23	.60
Head—Trimmed	6	8	.0755									.18	1.17
Hind Feet	1	12	.0203									.27	.47
Front Feet	1	4	.0145	$17.20		85	6	$17.33	.2030	$23.22	.2720	.27	.34
Trimmings	7	0	.0813									.23	1.61
Tongue	0	12	.0087									.29	.22
Tail	0	4	.0029									.16	.04
Kidneys	0	6	.0043									.20	.08
Neckbones	1	4	.0145									.20	.25
Leaf Lard	1	4	.0145									.24	.30
Shrinkage	0	10	.0072		.125								
Total	86	0	100%										$23.23

Hog Cutting
Test No. 222
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....20c per pound
Total Weight.....86 pounds
Total Cost.....$17.20

Retailer's Total Expense ON SALES.....21%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....26%

To make 26% profit ON SALES requires that 35% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 20c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 20c per pound	TOTAL selling price of Carcass based upon 35% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 35% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 26% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 26% gross profit Total
Hams	17	4	.2005									.32	$ 5.52
Loins	15	14	.1846									.34	5.40
Shoulders (N. Y. Plain)	14	0	.1627									.25	3.50
Bellies	11	4	.1308									.25	2.81
Fat Backs	4	0	.0472									.23	.92
Flat Ribs	2	10	.0305									.23	.60
Head—Trimmed	6	8	.0755									.18	1.17
Hind Feet	1	12	.0203									.28	.49
Front Feet	1	4	.0145	$17.20		85	6	$17.33	.2030	$23.43	.2740	.28	.35
Trimmings	7	0	.0813									.25	1.75
Tongue	0	12	.0087									.30	.23
Tail	0	4	.0029									.16	.04
Kidneys	0	6	.0043									.20	.08
Neckbones	1	4	.0145									.20	.25
Leaf Lard	1	4	.0145									.25	.31
Shrinkage	0	10	.0072		.125								
Total	86	0	100%										$23.42

Hog Cutting
Test No. 223
New York Style

Establishing Cost and Selling Prices on Good Grade Shipper Hog Retail Cuts

Wholesale Cost.....20c per pound
Total Weight.....86 pounds
Total Cost.....$17.20

Retailer's Total Expense ON SALES.....22%
Net Profit wanted ON SALES.....5%
Total Profit wanted ON SALES.....27%

To make 27% profit ON SALES requires that 38% be added to ACTUAL COST

RETAIL CUTS	Weight Lbs.	Weight Oz.	%	PRIME COST of Carcass at 20c per pound, not adding any shrinkage loss	Shrinkage loss	ACTUAL net weight after deducting shrinkage loss Lbs.	ACTUAL net weight after deducting shrinkage loss Oz.	ACTUAL cost of entire Carcass after adding shrinkage loss	ACTUAL average cost per pound of Carcass, which originally cost 20c per pound	TOTAL selling price of Carcass based upon 38% added to ACTUAL net cost	Average selling price per pound of ACTUAL net weight of Hog based upon 38% added to ACTUAL net cost	Arbitrary retail selling prices of cuts to give about 27% gross profit Per lb.	Arbitrary retail selling prices of cuts to give about 27% gross profit Total
Hams	17	4	.2005									.33	$ 5.69
Loins	15	14	.1846									.35	5.56
Shoulders (N. Y. Plain)	14	0	.1627									.26	3.64
Bellies	11	4	.1308									.25	2.81
Fat Backs	4	0	.0472									.24	.96
Flat Ribs	2	10	.0305									.23	.60
Head—Trimmed	6	8	.0755									.18	1.17
Hind Feet	1	12	.0203									.28	.49
Front Feet	1	4	.0145	$17.20		85	6	$17.33	.2030	$23.92	.2801	.28	.35
Trimmings	7	0	.0813									.25	1.75
Tongue	0	12	.0087									.30	.23
Tail	0	4	.0029									.16	.04
Kidneys	0	6	.0043									.20	.08
Neckbones	1	4	.0145									.20	.25
Leaf Lard	1	4	.0145									.25	.31
Shrinkage	0	10	.0072		.125								
Total	86	0	100%										$23.93

CHAPTER XVI

Establishing Correct Cost and Selling Prices

4 Cutting Tests

Pork Loin

8 Cutting Tests

Smoked Ham

Test Sheets Nos. 224 to 235

CHAPTER XVI

ESTABLISHING CORRECT COST AND SELLING PRICES

Test Nos. 224 to 235

4 Pork Loin Cutting Tests at Different Cost and Selling Prices

8 Ham Cutting Tests at Different Cost and Selling Prices

A pork loin weighing 10 lbs., 8 ozs., has been taken as a typical example for this test so as to establish cost and selling prices of pork chops. While there are markets which sell end chops at the same price as they sell center cuts, it has been found that the great majority of meat retailers find it difficult to sell end chops at the same price as center chops.

As no definite policy is in existence indicating at what prices end chops should sell for, they have been figured to sell at ACTUAL cost price, therefore, bringing the selling price of the center chops considerably higher. In applying this chart, all fractions should favor the retailer.

Pork Loin
Test No. 224

Method of Establishing Cost and Selling Prices

Weight of Loin: 10 lbs. 8 oz.—Shoulder blade out

Overhead Expense.....18%
Net Profit Desired..... 5%
Total Profit Desired.....23%
23% Profit ON SALES Equals
30% Added to ACTUAL COST.

NOTE: Shoulder and Loin end chops are figured to sell at cost. Sufficient percentage is added to center chops to make a total average of 30% added to ACTUAL cost price.

%	CUTS	Weight Lbs.	Oz.	Wholesale Cost Per Pound 10c	12c	14c	16c	18c	20c	22c
				Retail Selling Price per Pound—30% Added to Cost						
74.7	Center Chops	7	14	.1397	.1675	.1803	.2235	.2527	.2794	.3073
16.9	Loin End Chops	1	12	.10	.12	.14	.16	.18	.20	.22
8.4	Shoulder End Chops	0	14	.10	.12	.14	.16	.18	.20	.22
100	TOTAL	10	8							
	Average Selling Price per Pound			.1305	.1552	.1819	.2076	.2343	.26	.2857
	Total Retail Selling Price			$1.37	1.64	1.91	2.18	2.46	2.73	3.00

%	CUTS			Wholesale Cost per Pound 24c	26c	28c	30c	32c	34c	36c
				Retail Selling Price per Pound—30% Added to Cost						
74.7	Center Chops	7	14	.3365	.3644	.4076	.4203	.4482	.4749	.4990
16.9	Loin End Chops	1	12	.24	.26	.28	.30	.32	.34	.36
8.4	Shoulder End Chops	0	14	.24	.26	.28	.30	.32	.34	.36
100	TOTAL	10	8							
	Average Selling Price per Pound			.3124	.3381	.3638	.3905	.4162	.4419	.4676
	Total Retail Selling Price			$3.28	3.55	3.82	4.10	4.37	4.64	4.91

Pork Loin
Test No. 225

Method of Establishing Cost and Selling Prices

Weight of Loin: 10 lbs. 8 oz.

Overhead Expense.....20%
Net Profit Desired..... 5%
Total Profit Desired.....25%
25% Profit ON SALES Equals
34% Added to ACTUAL COST.

NOTE: Shoulder and Loin end chops are figured to sell at cost. Sufficient percentage is added to center chops to make a total average of 34% added to ACTUAL cost price.

%	CUTS	Weight Lbs.	Oz.	Wholesale Cost Per Pound 10c	12c	14c	16c	18c	20c	22c
				Retail Selling Price per Pound—34% Added to Cost						
74.7	Center Chops	7	14	.1447	.1740	.2032	.2324	.2615	.2895	.32
16.9	Loin End Chops	1	12	.10	.12	.14	.16	.18	.20	.22
8.4	Shoulder End Chops	0	14	.10	.12	.14	.16	.18	.20	.22
100	TOTAL	10	8							
	Average Selling Price per Pound			.1343	.1610	.1876	.2143	.2410	.2676	.2952
	Total Retail Selling Price			$1.41	1.69	1.97	2.25	2.53	2.81	3.10

%	CUTS			Wholesale Cost per Pound 24c	26c	28c	30c	32c	34c	36c
				Retail Selling Price per Pound—34% Added to Cost						
74.7	Center Chops	7	14	.3492	.3785	.4063	.4356	.4648	.4940	.5232
16.9	Loin End Chops	1	12	.24	.26	.28	.30	.32	.34	.36
8.4	Shoulder End Chops	0	14	.24	.26	.28	.30	.32	.34	.36
100	TOTAL	10	8							
	Average Selling Price per Pound			.3219	.3486	.3752	.4019	.4286	.4552	.4829
	Total Retail Selling Price			$3.38	3.66	3.94	4.22	4.50	4.78	5.07

Pork Loin
Test No. 226

Method of Establishing Cost and Selling Prices

Weight of Loin: 10 lbs. 8 oz.—Shoulder blade out

Overhead Expense.....21%
Net Profit Desired..... 5%
Total Profit Desired.....26%
26% Profit ON SALES Equals
35% Added to ACTUAL COST.

NOTE: Shoulder and Loin end chops are figured to sell at cost. Sufficient percentage is added to center chops to make a total average of 35% added to ACTUAL cost price.

%	CUTS	Weight Lbs.	Oz.	Wholesale Cost per Pound 10c	12c	14c	16c	18c	20c	22c
				Retail Selling Price per Pound—35% Added to Cost						
74.7	Center Chops	7	14	.1460	.1752	.2057	.2349	.2641	.2933	.3225
16.9	Loin End Chops	1	12	.10	.12	.14	.16	.18	.20	.22
8.4	Shoulder End Chops	0	14	.10	.12	.14	.16	.18	.20	.22
100	TOTAL	10	8							
	Average Selling Price per Pound			.1352	.1619	.1886	.2162	.2428	.2705	.2971
	Total Retail Selling Price			$1.42	1.70	1.98	2.27	2.55	2.84	3.12

%	CUTS			Wholesale Cost per Pound 24c	26c	28c	30c	32c	34c	36c
				Retail Selling Price per Pound—35% Added to Cost						
74.7	Center Chops	7	14	.3517	.3822	.4102	.4342	.4698	.4990	.5270
16.9	Loin End Chops	1	12	.24	.26	.28	.30	.32	.34	.36
8.4	Shoulder End Chops	0	14	.24	.26	.28	.30	.32	.34	.36
100	TOTAL	10	8							
	Average Selling Price per Pound			.3238	.3514	.3781	.4048	.4324	.4590	.4857
	Total Retail Selling Price			$3.40	3.69	3.97	4.25	4.54	4.82	5.10

Pork Loin
Test No. 227

Method of Establishing Cost and Selling Prices

Weight of Loin: 10 lbs. 8 oz.—Shoulder blade out

Overhead Expense.....22%
Net Profit Desired..... 5%
Total Profit Desired.....27%
27% Profit ON SALES Equals
38% Added to ACTUAL COST.

NOTE: Shoulder and Loin end chops are figured to sell at cost. Sufficient percentage is added to center chops to make a total average of 38% added to ACTUAL cost price.

%	CUTS	Weight Lbs.	Oz.	Wholesale Cost per Pound: 10c	12c	14c	16c	18c	20c	22c
				Retail Selling Price per Pound—38% Added to Cost						
74.7	Center Chops	7	14	.1498	.1803	.2108	.2412	.2717	.3010	.3314
16.9	Loin End Chops	1	12	.10	.12	.14	.16	.18	.20	.22
8.4	Shoulder End Chops	0	14	.10	.12	.14	.16	.18	.20	.22
100	TOTAL	10	8							
	Average Selling Price per Pound			.1381	.1667	.1933	.2210	.2390	.2762	.3038
	Total Retail Selling Price			$1.45	1.74	2.03	2.32	2.61	2.90	3.19

%	CUTS			Wholesale Cost per Pound: 24c	26c	28c	30c	32c	34c	36c
				Retail Selling Price per Pound—38% Added to Cost						
74.7	Center Chops	7	14	.3619	.3924	.4215	.4521	.4825	.5130	.5422
16.9	Loin End Chops	1	12	.24	.26	.28	.30	.32	.34	.36
8.4	Shoulder End Chops	0	14	.24	.26	.28	.30	.32	.34	.36
100	TOTAL	10	8							
	Average Selling Price per Pound			.3314	.3590	.3867	.4143	.4418	.4695	.4971
	Total Retail Selling Price			$3.48	3.77	4.06	4.35	4.64	4.93	5.22

Test Nos. 228 to 231

4 Ham Cutting Tests at Different Cost and Selling Prices

The ham selected for this test was No. A1 grade, smoked, skinned, and trimmed. It was one of a brand widely advertised by one of the leading meat packers. Although this ham was covered with a fabric, it showed considerable shrinkage loss, total shrinkage being 8 ozs. in 7 days. Or at a price of 32 cents per pound here is a loss of 16 cents on the entire ham, when deducted, which is the actual cost per pound to the retailer.

In studying these charts, the retailer should be guided in applying them to his own business according to the demand for certain cuts of his product. In some localities large or butt ends of the hams and so-called sticker are not very good sellers, while in another locality they move faster, which, of course, to some extent depends upon the sales ability of the man behind the counter. As a rule, however, a shank end sells at a lower price than the butt end, and the center slices, of course, bring the highest prices.

As a guide to the retailer, these charts will be found very practical in making up selling prices at different costs as they are comparatively simple. The large or butt end was cut in large slices with about two choice slices left on that part.

Ham
Test No. 228

Method of Establishing Cost and Selling Prices

15 lb., Grade A-I, Smoked, Skinned and Trimmed (Stockinett) Ham

Overhead Expense.....18%
Net Profit Desired..... 5%
Total Profit Desired.....23%
23% Profit ON SALES Equals
30% Added to ACTUAL COST.

Prime Cost per Pound.....	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost.....			$3.60	3.90	4.20	4.50	4.80	5.10	5.40
Shrinkage—1st day 1½ oz. 2nd " 1½ " 3rd " 1 " 4th " 1 " 5th " 1 " 6th " 1 " 7th " 1 "	Lbs. Oz.								
Total.....8 "	8	3	.12	.13	.14	.15	.16	.17	.18
Total ACTUAL Cost.....			$3.72	4.03	4.34	4.65	4.96	5.27	5.58
ACTUAL Net Cost per Pound.....			.2480	.2687	.2893	.31	.3307	.3513	.3720
CUTS			Retail Selling Price per Pound—30% Added to ACTUAL Cost						
13 Center Slices.....	5 8	37	.496	.5374	.5786	.62	.6614	.7026	.744
Large (or Butt) End.....	5 0	33	.248	.2687	.2893	.31	.3307	.3513	.372
Shank End.....	4 0	27	.216	.2238	.2517	.27	.2878	.3056	.3236
TOTAL	15 0	100							
Average Retail Selling Price per Pound..			.322	.3493	.376	.40	.43	.4567	.4833
Total Retail Selling Price.....			$4.83	5.24	5.64	6.04	6.45	6.85	7.25

The sales prices have been arrived at by using the following formula:
Slices.....100% added to cost Large End.....at cost Shank End.....13% under cost

Ham
Test No. 229

Method of Establishing Cost and Selling Prices

15 lb., Grade A-I, Smoked, Skinned and Trimmed (Stockinett) Ham

Overhead Expense.....20%
Net Profit Desired..... 5%
Total Profit Desired.....25%
25% Profit ON SALES Equals
34% Added to ACTUAL COST.

Prime Cost per Pound	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost			$3.60	3.90	4.20	4.50	4.80	5.10	5.40
Shrinkage—1st day 1½ oz. 2nd " 1½ " 3rd " 1 " 4th " 1 " 5th " 1 " 6th " 1 " 7th " 1 "	Lbs. Oz.								
Total.....8 "	8	3	.12	.13	.14	.15	.16	.17	.18
Total ACTUAL Cost			$3.72	4.03	4.34	4.65	4.96	5.27	5.58
ACTUAL Net Cost per Pound			.2480	.2687	.2893	.31	.3307	.3513	.372
CUTS			Retail Selling Price per Pound—34% Added to ACTUAL Cost						
13 Center Slices	5 8	37	.496	.5374	.5786	.62	.6614	.7026	.744
Large (or Butt) End	5 0	33	.2728	.2956	.3281	.341	.3637	.3864	.4092
Shank End	4 0	27	.2232	.2418	.2684	.279	.2976	.3162	.3348
TOTAL	15 0	100							
Average Retail Selling Price per Pound			.332	.90	.388	.4153	.4431	.4707	.4985
Total Retail Selling Price			$4.98	5.40	5.82	6.23	6.64	7.06	7.48

The sales prices have been arrived at by using the following formula:
Slices.....100% added to cost Large End.....10% added to cost Shank End.....10% under cost

Ham
Test No. 230

Method of Establishing Cost and Selling Prices

15 lb., Grade A-I, Smoked, Skinned and Trimmed (Stockinett) Ham

Overhead Expense.....21%
Net Profit Desired..... 5%
Total Profit Desired.....26%
26% Profit ON SALES Equals 35% Added to ACTUAL COST.

Prime Cost per Pound	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost			$3.60	3.90	4.20	4.50	4.80	5.10	5.40
Shrinkage—1st day 1½ oz. 2nd " 1½ " 3rd " 1 " 4th " 1 " 5th " 1 " 6th " 1 " 7th " 1 "	Lbs. Oz.								
Total.....8 "	8	3	.12	.13	.14	.15	.16	.17	.18
Total ACTUAL Cost			$3.72	4.03	4.34	4.65	4.96	5.27	5.58
ACTUAL Net Cost per Pound			.2480	.2687	.2893	.31	.3307	.3513	.372
CUTS			Retail Selling Price per Pound—35% Added to ACTUAL Cost						
13 Center Slices	5 8	37	.4960	.5374	.5786	.62	.6614	.7026	.744
Large (or Butt) End	5 0	33	.2728	.2956	.3281	.341	.3637	.3864	.4092
Shank End	4 0	27	.2331	.2515	.2720	.2914	.3108	.3302	.3497
TOTAL	15 0	100							
Average Retail Selling Price per Pound			.3347	.3627	.3906	.4185	.4464	.4743	.5022
Total Retail Selling Price			$5.02	5.44	5.86	6.28	6.70	7.11	7.53

The sales prices have been arrived at by using the following formula:
Slices.....100% added to cost Large End.....10% added to cost Shank End.....6% added to cost

Ham
Test No. 231

Method of Establishing Cost and Selling Prices

15 lb., Grade A-I, Smoked, Skinned and Trimmed (Stockinett) Ham

Overhead Expense.....22%
Net Profit Desired..... 5%
Total Profit Desired.....27%
27% Profit ON SALES Equals 38% Added to ACTUAL COST.

Prime Cost per Pound.....	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost.....			$3.60	3.90	4.20	4.50	4.80	5.10	5.40
Shrinkage—1st day 1½ oz. 2nd " 1½ " 3rd " 1 " 4th " 1 " 5th " 1 " 6th " 1 " 7th " 1 "	Lbs. Oz.								
Total.....8 "	8	3	.12	.13	.14	.15	.16	.17	.18
Total ACTUAL Cost.....			$3.72	4.03	4.34	4.65	4.96	5.27	5.58
ACTUAL Net Cost per Pound.....			.2480	.2687	.2893	.31	.3307	.3513	.372
CUTS			Retail Selling Price per Pound—38% Added to ACTUAL Cost						
13 Center Slices.....	5 8	37	.4960	.5374	.5786	.62	.6614	.7026	.744
Large (or Butt) End.....	5 0	33	.2827	.3063	.3298	.3534	.3770	.4005	.4231
Shank End.....	4 0	27	.2480	.2687	.2893	.31	.3307	.3513	.372
TOTAL	15 0	100							
Average Retail Selling Price per Pound..			.3411	.3707	.3993	.4278	.4563	.4848	.5127
Total Retail Selling Price.....			$5.13	5.56	5.99	6.42	6.84	7.27	7.69

The sales prices have been arrived at by using the following formula:
Slices.....100% Large End.....14% Shank End.....at cost

Test Nos. 232 to 235

4 Ham Cutting Tests at Different Cost and Selling Prices

The ham selected for this test was also of a well advertised brand and weighed 15 lbs. It was smoked, skinned and wrapped, but it showed a loss in shrinkage of 4 ozs. in 7 days.

Approximately 70% of this ham was used for slicing. The outside slice was sold at a loss price,—also the shank end. Center slices were sold at the highest price and the end slices approximately at cost.

Under each chart the formula has been given as to how the prices have been arrived at as a guide to the retailer to make his own cutting tests to apply to his own market conditions.

Ham
Test No. 232

Method of Establishing Cost and Selling Prices

14 lb., Grade A-I, Smoked, Skinned and Wrapped Ham

Overhead Expense.....18%
Net Profit Desired..... 5%
Total Profit Desired.....23%
23% Profit ON SALES Equals
30% Added to ACTUAL COST.

Total Cost per Pound	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost	Lbs. Oz.		$3.36	3.64	3.92	4.20	4.48	4.76	5.10
Shrinkage—1st day 1 oz. 2nd " ¾ " 3rd " ½ " 4th " ½ " 5th " ½ " 6th " ½ " 7th " ¼ " Total.....4	4	2	.06	.065	.07	.075	.08	.085	.09
Trimmings	4	2	.06	.065	.07	.075	.08	.085	.09
Total ACTUAL Cost			$3.48	3.77	4.06	4.35	4.64	4.93	5.28
ACTUAL Net Cost per Pound			.2486	.2693	.29	.3107	.3314	.3521	.3771
CUTS			Retail Selling Prices per Pound—Averaging 30% Added to Cost						
Best Center Cut Slices	5 8	39	.4972	.5386	.58	.6214	.6628	.7042	.7542
End Slices, Trimmed	4 8	32	.2486	.2693	.29	.3107	.3314	.3521	.3771
Shank End	3 0	21	.1889	.2036	.2204	.2361	.2519	.2676	.2866
Outside Slice	8	4	.1889	.2036	.2204	.2361	.2519	.2676	.2866
TOTAL	14 0	100							
Average Selling Price per Pound			.3229	.35	.377	.4039	.4307	.4542	.4857
Total Retail Selling Price			$4.52	4.90	5.27	5.66	6.03	6.41	6.86

The sales prices have been arrived at by using the following formula:
Center Slices.....100% added to cost
Trimmed End Slices.....at cost
Trimmed Shank End.....24% below cost
Outside Slice.....24% below cost

Ham
Test No. 233

Method of Establishing Cost and Selling Prices

14 lb., Grade A-I, Smoked, Skinned and Wrapped Ham

Overhead Expense.....20%
Net Profit Desired..... 5%
Total Profit Desired.....25%
25% Profit ON SALES Equals
34% Added to ACTUAL COST.

	Weight	%	24c	26c	28c	30c	32c	34c	36c
Total Cost per Pound									
TOTAL Prime Cost	Lbs. Oz.		$3.36	3.64	3.92	4.20	4.48	4.76	5.10
Shrinkage—1st day 1 oz. 2nd " ¾ " 3rd " ½ " 4th " ½ " 5th " ½ " 6th " ½ " 7th " ¼ "									
Total.....4	4	2	.06	.065	.07	.075	.08	.085	.09
Trimmings	4	2	.06	.065	.07	.075	.08	.085	.09
Total ACTUAL Cost			$3.48	3.77	4.06	4.35	4.64	4.93	5.28
ACTUAL Net Cost per Pound			.2486	.2693	.29	.3107	.3314	.3521	.3771
CUTS			Retail Selling Prices per Pound—Averaging 34% Added to Cost						
Best Center Cut Slices	5 8	39	.4972	.5386	.58	.6214	.6628	.7042	.7542
End Slices, Trimmed	4 8	32	.2486	.2693	.29	.3107	.3314	.3521	.3771
Shank End	3 0	21	.2287	.2478	.2668	.2858	.3049	.3239	.3469
Outside Slice	8	4	.2287	.2478	.2668	.2858	.3049	.3239	.3469
TOTAL	14 0	100							
Average Selling Price per Pound			.3330	.3608	.3886	.3916	.3944	.3973	.4005
Total Retail Selling Price			$4.66	5.05	5.44	5.82	6.22	6.61	7.06

The sales prices have been arrived at by using the following formula:
Center Slices.....100% added to cost
Trimmed End Slices.....at cost
Trimmed Shank End.....8% below cost
Outside Slice.....8% below cost

Ham
Test No. 234

Method of Establishing Cost and Selling Prices

14 lb., Grade A-I, Smoked, Skinned and Wrapped Ham

Overhead Expense.....21%
Net Profit Desired..... 5%
Total Profit Desired.....26%
26% Profit ON SALES Equals 35% Added to ACTUAL COST.

Total Cost per Pound	Weight	%	24c	26c	28c	30c	32c	34c	36c
TOTAL Prime Cost	Lbs. Oz.		$3.36	3.64	3.92	4.20	4.48	4.76	5.10
Shrinkage—1st day 1 oz. 2nd " ¾ " 3rd " ½ " 4th " ½ " 5th " ½ " 6th " ½ " 7th " ¼ " Total.....4	4	2	.06	.065	.07	.075	.08	.085	.09
Trimmings	4	2	.06	.065	.07	.075	.08	.085	.09
Total ACTUAL Cost			$3.48	3.77	4.06	4.35	4.64	4.93	5.28
ACTUAL Net Cost per Pound			.2486	.2693	.29	.3107	.3314	.3521	.3771
CUTS			Retail Selling Prices per Pound—Averaging 35% Added to Cost						
Best Center Cut Slices	5 8	39	.4972	.5386	.58	.6214	.6628	.7042	.7542
End Slices, Trimmed	4 8	32	.2486	.2693	.29	.3107	.3314	.3521	.3771
Shank End	3 0	21	.2486	.2693	.29	.3107	.3314	.3521	.3771
Outside Slice	8	4	.2287	.2478	.2668	.2858	.3049	.3240	.3469
TOTAL	14 0	100							
Average Selling Price per Pound			.3357	.3636	.3914	.4193	.4474	.4754	.5091
Total Retail Selling Price			$4.70	5.09	5.48	5.87	6.26	6.66	7.13

The sales prices have been arrived at by using the following formula:
Center Slices.....100% added to cost
Trimmed End Slices.....at cost
Trimmed Shank End.....at cost
Outside Slice.....8% below cost

Ham
Test No. 235

Method of Establishing Cost and Selling Prices

14 lb., Grade A-I, Smoked, Skinned and Wrapped Ham

Overhead Expense.....22%
Net Profit Desired..... 5%
Total Profit Desired.....27%
27% Profit ON SALES Equals 38% Added to ACTUAL COST.

	Weight	%	24c	26c	28c	30c	32c	34c	36c
Total Cost per Pound									
TOTAL Prime Cost	Lbs. Oz.		$3.36	3.64	3.92	4.20	4.48	4.76	5.10
Shrinkage—1st day 1 oz. 2nd " ¾ " 3rd " ½ " 4th " ½ " 5th " ½ " 6th " ½ " 7th " ¼ " Total.....4	4	2	.06	.065	.07	.075	.08	.085	.09
Trimmings	4	2	.06	.065	.07	.075	.08	.085	.09
Total ACTUAL Cost			$3.48	3.77	4.06	4.35	4.64	4.93	5.28
ACTUAL Net Cost per Pound			.2486	.2693	.29	.3107	.3314	.3521	.3771
CUTS			Retail Selling Prices per Pound—Averaging 38% Added to Cost						
Best Center Cut Slices	5 8	39	.4972	.5386	.58	.6214	.6628	.7042	.7542
End Slices, Trimmed	4 8	32	.2660	.2881	.3103	.3324	.3546	.3767	.4035
Shank End	3 0	21	.2486	.2693	.29	.3107	.3314	.3521	.3771
Outside Slice	8	4	.2486	.2693	.29	.3107	.3314	.3521	.3771
TOTAL	14 0	100							
Average Selling Price per Pound			.3428	.3714	.40	.4286	.4571	.4857	.5205
Total Retail Selling Price			$4.80	5.20	5.60	6.00	6.40	6.80	7.28

The sales prices have been arrived at by using the following formula:
Center Slices.....100% added to cost
Trimmed End Slices.....7% added to cost
Trimmed Shank End.....at cost
Outside Slice.....at cost

should eat for their immediate purpose. Consequently they eat foods whose food properties are known to them. When they find out that meat is valuable, because of its high quality protein, its excellent fats, certain vitamins, and valuable minerals, they will eat meats.

In the past, the public has been led to believe that meat contributes to and causes certain diseases, such as rheumatism, high blood pressure, kidney trouble, gout, etcetera, and although these charges are not true, the meat industry until recent years, has not properly challenged them or corrected them. The consumer does not care to eat meat or any other food which he thinks will be detrimental to his health, and these charges naturally have affected meat consumption. The meat industry, through the retailer, must tell the consumer the true facts about the food value of meat as other industries have done with their products, if meat is to hold its own.

Dealer Should Answer Charges

Many times the retail meat dealer is told by a customer that her family has stopped eating meat for some absurd reason or other, either because someone is on a diet, or some member of the family is not feeling well, or someone who should have known better had told them that it is not wise to eat very much meat. The natural thing for the dealer to do would be to explain to the customer how valuable a food meat is and how absurd it is to stop eating meat for such reasons. Unfortunately, in many cases the dealer doesn't take advantage of such opportunities.

It is cases like this which emphasize the importance of a knowledge of food values in selling. The instance mentioned would have been an admirable place for the retail dealer to tell his customer the true facts about meat's food value. But he probably didn't realize that he had a timely opportunity to correct his customer's misinformation.

In addition to telling the customer about the food value of meat, the dealer might well mention the fact that the packer today uses every safeguard known that will insure the delivery of his product in a wholesome, appetizing condition to the dealer. The dealer should emphasize the fact that meat is produced and transported under unusually sanitary conditions and with scrupulous care. These things will all help to create a feeling of confidence in the consumer.

Good Work Can Be Done

These questions and answers are intended to help the retail dealer to get hold of this information. The dealer who understands these simple facts about meat's food value is then in a position not only to challenge with authority any statement that is detrimental to meat, but also to make helpful suggestions to his customer concerning the healthfulness of meat, its place in the diet, and its nutritive qualities relative to other foods.

It is not necessary for the dealer to be an authority on nutrition to carry on this work. There are a few important facts about the value of meat which everyone can and should know, and, if these are passed on to the consumer, the results will be gratifying to the dealer.

The questions and answers follow:

What Does Food Do For Us?

Food does two things. It furnishes building and repair material for this fine, living machine known as the human body. It also furnishes energy or fuel to keep the machine running. This machine is much more wonderful than a gasoline engine, for example, and its food is more varied than the gasoline used by the automobile engine. Food not only serves to keep the engine running but serves to build the machine, to repair it as it runs, to lubricate it, and to keep it generally fit.

What Should We Look For In Food?

We should look for food to furnish building material and energy or fuel. The comparison cannot be carried too far or it will lose its force.

What Are Measures of Food Value?

Food must furnish the following things; protein (pronounced pro-tee-in); energy in the form of fat, starch, sugar, and protein, mineral matter such as calcium or lime, iron, and phosphorus; vitamins (prononced vi-tam-ins); bulk or indigestible material; and it should also have palatability and flavor, or appetite appeal. (Some of the "strangers" mentioned above will be introduced to you later.)

Why Do We Use Meat As Food?

Because meat furnishes certain food materials in a high-quality, appetizing, and comparatively low-priced form.

What Would Happen If We Stopped Eating?

Nothing serious would occur if we ceased to eat—not for a while, at least. One can do without food for shorter or longer periods of time without harm. We then use up material stored in our bodies. Soon we must eat, or grow thin and die. As a rule, it is better to be regular in our eating habits and to fast only on the doctor's advice or when the appetite fails.

What Food Materials Does Meat Furnish?

Meat furnishes quantities of high-quality protein, certain mineral elements in abundance, varying amounts of energy—or heat-yielding material, and some of the vitamins.

What is Protein?

Protein is one of the most important substances present in all living things. Without it, life is impossible, just as it is impossible without water, certain mineral matter, and other more mysterious things.

What Are Some Examples of Protein?

Lean meat is one kind of protein. It contains water also, but most of the solid substance in it is protein. The white of an egg is another kind of protein mixed with water. Cheese is mostly protein of still another kind.

Why Do We Need to Eat Protein?

We need protein in order to grow and be strong and healthy and to repair our body substance that is being worn out and discarded every day. Protein takes part in almost all of the body functions.

Are All Proteins Alike?

No, all proteins are not alike. They not only look different, but are built up of different proportions and varieties of the "building stones" (called amino acids by the chemist) of which all proteins are composed. Some proteins are most complete

than others; that is they are made up of a more complete assortment of these "building stones."

Do We Need to Eat Only Complete Proteins?

No. While it is best always to use some of the complete proteins, one may eat incomplete proteins. One incomplete protein may help out another incomplete protein so that both together will be much better than either one alone, but this is not always the case.

What Are Some Complete Proteins?

Meat, eggs, and milk give complete proteins. So do some other foods. Beans, peas, and cereals such as wheat and corn have less complete proteins. In general, proteins from animal sources are much better than proteins from vegetable sources.

Do Fat Meats Have Protein?

Yes, fat meats contain protein, but the more fat they have the less protein they contain. A clear salt pork contains very little protein but large amounts of energy and heat-yielding fats. Medium fat meats contain about two-thirds as much protein as lean meat, and fatter meats contain about one-half as much as lean meat, or even less when the proportion of fat is very large.

Why Do People Need Fuel or Calories?

We need food to furnish energy or fuel to keep this fine machine of ours operating. It takes energy to live, to walk, to work and to play.

Does Meat Furnish Energy?

Yes, lean meat furnishes modest amounts of energy which we measure by what are called calories (pronounced cal-o-rees). Meats containing some fat are richer sources of this energy and very fat meats, such as bacon and salt pork, are among the richest sources of energy.

Do We Need Fuel to Keep Warm?

Yes, we need fuel to keep our bodies warm since our surroundings ordinarily are colder than our bodies. We are constantly giving off heat and need to replace it.

Does Warm Weather Mean Fewer Calories?

Hot weather may mean the need for fewer calories. Or, to put it the other way, when the temperature around us gets cold enough we need more fuel. Above this temperature (called the critical temperature), our needs for heat are about constant, and are usually supplied by the food needed for repair and for work.

Can Food Serve As a Source of Energy and of Heat?

Yes, most of the food we eat furnishes energy to perform the work we do and at the same time give us enough heat to keep us warm.

Do We Ever Need More Energy-Giving Food in the Summer?

If one lives out of doors and exercises more in the summer, one may need more energy than in the cooler weather when one may live indoors more quietly. The office worker really has about the same need for energy foods all the year round, providing he exercises the same amount.

What Producing Food Determines Our Need for Energy?

The more physical work or exercise we do, the greater our need for energy-producing food. The office worker needs less energy-producing food than the laborer. A woman will usually need less than a man. A growing, active youth will generally need more than a grown person who does not work hard.

Can Meat Protein Furnish Both Repair Material and Fuel?

Yes, meat protein and other proteins can serve for repair material and fuel at the same time. When used as repair material it is replacing a worn-out part of our bodies. The worn-out material is then used for fuel. The result is the same as though the meat protein were being used for both purposes.

What is Mineral Matter?

Mineral matter is sometimes called ash in foods, because it is the material that is left after the food burns up when set on fire. This ash is made up of elements of the mineral kingdom, such as iron, calcium (pronounced cal-ci-um), sodium, and chlorine (pronounced klo-rin).

Why Do We Need Minerals?

We need mineral matter to build good teeth and bones and also to build other parts of our bodies. Every part of us needs certain mineral matter if it is to work properly.

What Minerals Do We Need?

We need calcium and phosphorus (pronounced fos-for-us), for bone especially, iron for red blood, potassium (pronounced po-tas-i-um), sodium, chlorine, and a number of other minerals.

Does Meat Furnish Mineral Matter?

Yes, lean meat furnishes mineral matter in amounts greater than the average food. Very fat meats furnish little or no mineral matter. Liver, sweetbreads, and similar edible parts are rich in minerals.

What Important Minerals Do We Get From Meat?

Meat is rather rich in phosphorus needed for bones, for brain, and for all parts of the body. Meat is also one of the common foods richest in iron. It ranks above raisins and dates in this respect and is fully equal to whole eggs, spinach or oatmeal.

Does Meat Have Calcium?

Meat contains but small amounts of calcium. This element is necessary for bones and teeth and also for all parts of the body. It is necessary to rely on other foods for this calcium, or lime, as it is sometimes called. Such foods are milk, spinach, cauliflower, cabbage, and other greens, leafy vegetables, and few other foods.

MEAT AND VITAMINS

What Is a Vitamin?

A vitamin is a substance present in foods which adds neither protein nor energy to the diet but which is very necessary in order that we may make proper use of the food we eat. A vitamin adds no appreciable material to the diet. It is much like the electric spark in an automobile engine which adds no fuel or power to the gasoline, but is nevertheless necessary to ignite the gasoline and thus cause it to deliver its power.

What Do Vitamins Do?

Vitamins help to control the proper working of our bodies and organs. Some of the vitamins prevent the occurrence of certain diseases or cure the disease after they have occurred.

What Kind of Vitamins Are There?

There are several varieties of vitamins. One kind, found with certain fats, is needed in order that we may grow. Another, which also is found in some fats, cures or prevents a bone disease known as rickets. These two are usually called "Fat-soluble A Vitamin." Another variety is known as "Water-soluble B Vitamin." It is necessary for proper growth and prevents and cures a nervous disease known as beri-beri. Then there is the "Anti-Scorbutic C Vitamin." This prevents and cures scurvy, a disease of the bones and skin. Recent announcements have been made of a vitamin or vitamins which are needed for the reproduction of young and for creating an adequate supply of mother's milk to nourish the young. This has been called "Vitamin X."

In What Foods Do We Get Vitamin A?

Vitamin A is found in many foods, but especially in butter, the green leaves of plants (lettuce, spinach), liver and kidney, milk, eggs, and animal fats. Cod-liver oil is very rich in vitaman A.

Where Is Vitamin B Found?

Vitamin B is found in many foods, especially in the green parts of plants, in seeds and grains, liver and kidneys, eggs, milk, and certain fruits. Pork, either fresh or cured, raw or cooked provides appreciable amounts of this vitamin. It is also present in other lean meat, but the amount is rather small.

What Foods Do We Eat For Vitamin B?

Fresh fruits, especially the citrus fruits, such as oranges, grapefruit and lemons, and fresh vegetables are rich in this vitamin. Liver and kidney and milk also contain vitamin C. But since we use these foods cooked or pasteurized, and since cooking tends to destroy this vitamin, we cannot count on these good foods for our vitamin C, but should use some fresh fruits and vegetables in our diet.

Where Are the Other Vitamins Found?

Not very much is known about the vitamin X as yet. We do know very well that fresh meat, green leaves and parts of the cereals contain it and that milk does not have it.

Does Meat Contain Vitamins?

Yes, meat contains all the vitamins; that is, a piece of fresh ham or fresh beef contains some of all the vitamins. The fat has vitamin A and the muscle, or lean, has the others. The edible parts, such as liver and kidney, contain them all.

Can We Rely On Meat for All the Vitamins We Need?

No, it is not wise to rely on lean meat in a mixed diet to supply enough vitamins for our needs. This is becauuse all the vitamin C and and most of the vitamin B are destroyed by cooking, and because the leaner meats have only small quantites of vitamin A. However, meats with appreciable amounts of fat will provide good amounts of vitamin A which will remain after cooking. Liver, kidney and pork will still have good amounts of vitamins A and B after cooking. Vitamin X is not lost in cooking.

What Should One Eat to Get Enough Vitamins?

As has been stated, many foods contain vitamins, and the person eating a variety of food need not worry about them. But a diet consisting only of bread, potatoes, meat and coffee would not supply enough of these vitamins. One should use frequently green leafy vegetables, fruits and milk (this last especially for the growing child) along with other foods and then one will be assured of enough of the vitamins.

MEAT AND DIGESTIBILITY

Is Digestibility a Measure of Food Value?

Yes, if something we eat cannot be digested it is of no use to us as food. Most of the food we eat should be easily and rather completely digested.

Are All Foods Completely Digestible?

No, all foods are not completely digestible. Meat and milk

are almost completely digestible, cereals and breads about 90 per cent digestible and vegetables and fruits are only slightly less well digested. The skins of fruits and fibrous and leafy vegetables contain some material that is not digested. For practical purposes we do not need to consider differences in digestibility, except, perhaps, in the case of certain vegetable proteins, peas and beans, which are only 78 to 83 per cent digestible.

Are Some Foods "Hard to Digest?"

Foods remain in the stomach different lengths of time and so differ in the ability to ward off hunger. Eating too much of these satisfying foods at certain times, such as late at night or when one is very tired, may lead to distress, and we say the food is hard to digest. As a matter of fact, these foods move on the intestines later and the digestion is then completed. Sugars and starchy foods leave the stomach sooner than protein and fatty foods. Protein foods, such as meat, are very satisfying foods since they remain in the stomach about three to four hours. It should be clearly understood, however, that meat digests thoroughly and easily.

Are Foods Which Appease the Appetite Satisfying Foods?

Sugar and sweet foods easily end the clamors of one's appetite. This effect soon wears off, however, and hunger returns. On the other hand, meat and similar foods do not stop the appetite so rapidly but give a feeling of satisfaction for a longer length of time.

Does Undigested Food Cause Trouble?

Sometimes undigested particles of food pass on through the stomach and small intestine and then remain in the larger intestine for a time and cause trouble. It must be remembered that these food particles could and should have been digested in the stomach or small intestines. Their pressure in the lower bowel, especially during constipation, may cause distress and some slight illness.

Is Indigestible Food Matter Desirable?

Yes, a certain amount of food matter that is not digestible is a good thing. This is the cellulose and fibrous matter of certain

fruits, leafy vegetables, roots, stalks and bran. This gives bulk to the material in the large intestine, arouses action on the part of the intestinal muscles, and aids in sweeping out food residues and other undesirable matter.

Do Meat and Animal Foods Give Bulk?

No, meat and other animal foods are completely digested and contain no bulk forming material.

What Foods Should Be Eaten for Bulk?

Along with our other foods we should all use leafy vegetables, stalks, roots, fruits, or bran in order to get enough of this desirable bulky material. We should use some of these twice a day.

Why Do We Eat Meat?

Some of us may eat meat because we know it is nutritious and wholesome. Some may eat it because of its fine protein, and others for its iron. But most of us eat meat because we like it. We like its flavor. It tastes good and it appeals to our appetites.

Is Appetite a Safe Guide in Selecting Food?

A natural appetite is a fairly safe guide in the selection of food. We are sometimes told that our appetites are not safe guides; that we are using so many refined and artificial foods that our appetite and sense of taste are not to be trusted. There is truth in both statements. However, man's natural liking for certain foods must indicate that they are good. Natural foods are meat, milk, fruits, vegetables and whole cereals. They all make a different appeal to our appetites. Add good judgment, based on knowledge, to the dictates of your unspoiled appetite and then you can make a wise selection.

What About the Foods That Don't Make This Strong Appeal?

Some foods do not make such a strong appeal to our appetites. As a rule we must chew these well, and so we mix them with the saliva needed for their digestion. These foods are then readily digested and are nourishing.

Is the Flavor of Meat an Aid to Digestion?

Yes, the fine flavor of meat aids in digestion. But meat prob-

ably would digest about as well if placed directly in our stomachs without being seen. The juicy part of the meat contains a substance that causes a good flow of digestive juices in the stomach as soon as this juicy part enters the stomach. Between the two—this substance in the juice of the meat and its flavor and aroma—meat gets a fine reception in the stomach and is almost completely digested by the normal person.

MEAT AND DISEASE

Does Meat Cause Rheumatism?

You have heard some neighbor say: "We are eating little or no meat now. Father has the rheumatism." It used to be thought that meat, especially red meat, was a cause of rheumatism. This was largely an unfounded guess. A great deal has been learned about meat since that time. Every well posted physician now knows that ulcerated teeth, bad tonsils, a diseased appendix, or some other source of infection in his body is giving father his rheumatism. With the removal of the source of trouble, rheumatism disappears. Neither meat, nor any kind of other food, causes rheumatism.

Will Meat Give One High Blood Pressure?

High blood pressure is another ailment that has been blamed upon meat eating by some physicians. The cause of high blood pressure is not easy to determine, but heredity and race have something to do with it. Perhaps fear, anxiety, and the pace most of us travel now have something to do with it. A number of eminent physicians have studied the question of protein of meat and blood pressuure. They have shown conclusively that high meat or high protein diets do not bring about high blood pressure. A survey of 17,000 life insurance cases by the Life Extension Institute has shown that is not to blame. The survey showed that overeating and the resulting overweight were very frequently accompanied by high blood pressure.

Do Cancer and Meat Eating Go Together?

A few faddists who do not believe in eating meat have tried to show that cancer is a common thing among meat-eating people. Occasionally one reads some such statement in the

newspapers or magazines. Dr. Wm. H. Woglom, a noted authority, has written an article in Hygeia dealing with this question. He shows that cancer is commong among races that do not eat meat and that animals, such as the horse, cow, sheep, and the rabbit which do not eat animal food have cancer. He concludes: "There is not a shred of evidence to show that meat plays a part in the causation of this disease."

Does Hardening of the Arteries Result from Eating Meat?

No, this condition is caused most often by some source of infection in the body which needs to be cleaned up.

Will Meat Give You the Gout?

Meat does not cause gout, although some people have blamed gout to meat eating. Gout is a condition once commonly found in those who lived high and ate much food. Overeating of all foods, not of any one in particular, is a chief cause of gout, and some source of infection, like in rheumatism, is another cause. This disease is less common at the present time.

Will You Get Kidney Disease If You Eat Meat?

No. Meat eating will not cause any kidney disease. Such a disease is usually the result of cold, some infectious disease such as scarlet fever, or by consuming chemicals, such as mercury, turpentine, or carbolic acid. Also, some source of infection, such as those mentioned in connection with rheumatism, is a common cause. One should always see a good physician about such a disease. This physician may require you to eat less meat (because it is a source of protein and protein leaves some residues in the body which may tax a diseased kidney) until he can cure you, but eating protein or meat does not cause kidney disease. Many of the best physicians will not take meat away from you, but will use other more suitable means of cure.

Will Eating Meat Bring About a Condition Known as Acidosis?

In diabetes or advanced kidney disease, a condition known as acidosis results. In diabetes this condition may be helped by a regulation of the diet with respect to the proportions of carbohydrate, or sugar and starchy foods, to protein and fat. Also, the use of insulin, a recently discovered preparation, helps. The

modern physician does not deny meat and protein foods to the diabetic. The best advice to follow in both diseases is: Consult a good physician and follow his directions.

But Does Meat Cause Acidosis?

No, meat does not cause acidosis. There is an acidosis resulting from an excess of acid-forming minerals in the diet over acid-neutralizing minerals. These acid-forming minerals are needed just as greatly as the acid-neutralizing minerals. Trouble results only from a large excess of either kind. This is very rare in human beings. Fruits, vegetables and milk have an excess of acid-neutralizing minerals, while meat, eggs, cereals and grains have an excess of acid-forming minerals. One should use food from both groups.

Will Meat Help Anemia?

A person suffering with simple anemia, that is, a deficient supply of blood, can usually be helped greatly by eating certain foods. Those usually recommended are egg yolk, spinach, beef, and beef juice. However, kidney and liver are of unusual value in this respect, surpassing all other food tested.

Does Meat Help Cure Pellagra?

The careful work of members of the United States Public Health Service has shown that lack of proper protein in the food of people living in the mountains of the Southeast results in a disease known as pellagra. This disease can be cured or prevented by a good protein, such as is found in lean meat and milk.

Will Meat Cause Obesity, Constipation or Other Near-Diseases?

Meat is not a fattening food. Even fat meats will not cause one to become overly fat if one is not a glutton. Overeating of starchy and fatty foods, however, may well cause obesity. Therefore, do not eat too much and watch your weight if you are inclined to fatten too much.

Constipation is usually the result of lack of exercise and the eating of too little food or food of too little residue. If you are healthy, the use of green, leafy vegetables, fruits and whole cereals will prevent this. Meat has nothing to do with such conditions.

Think for a minute of the Eskimo. He eats practically nothing but meat and other parts of the animal body. According to the explorer, Stefansson, the Eskimo never has any of these diseases sometimes blamed upon meat. Although you do not want to imitate the Eskimo, you may rest assured that meat eating does not cause disease. Eat a well-balanced, mixed diet. Take care of your teeth, tonsils and other sources of infection. Consult a good doctor when you are ill and have a health examination once a year. Then eat meat with your meals and join the ranks of the world's dominant people."

MEATS

"MEATS" DEFINED

The meat retailer handling meat continuously, seldom thinks of the product which he handles. To establish a certain standard for meat inspection services, the United States government has defined standards of meats and meat food products. Since no one in the industry has defined meat in as detailed a manner as the United States government, such definitions and standards have been reprinted for the benefit of the industry:

DEFINITIONS AND STANDARDS OF MEATS AND MEAT FOOD PRODUCTS

The following definitions and standards for meats and the principal meat products were adopted by the Secretary of Agriculture July 3, 1926, and published as Food Inspection Decision 205:

Flesh is any clean, sound, edible part of the striated muscle of an animal. The term "animal" as herein used, indicates a mammal, a fowl, a fish, a crustacean, a mollusk, or any other animal used as a source of food.

Meat is the properly dressed flesh derived from cattle, from swine, from sheep, or from goats, sufficiently mature and in good health at the time of slaughter, but is restricted to that part of the striated muscle which is skeletal or that which is found in the tongue, in the diaphragm, in the heart, or in the

esophagus, and does not include that found in the lips, in the snout, or in the ears; with or without the accompanying and overlying fat, and the portions of bone, skin, sinew, nerve and blood vessels which normally accompany the flesh and which may not have been separated from it in the process of dressing it for sale.

Fresh Meat is meat which has undergone no substantial change in character since the time of slaughter.

Beef is meat derived from cattle nearly 1 year of age, or older.

Veal is meat derived from young cattle 1 year or less of age.

Mutton is meat derived from sheep nearly 1 year of age, or older.

Lamb is meat derived from young sheep nearly 1 year or less in age.

Pork is meat derived from swine.

Venison is flesh derived from deer.

Meat By-Products are any clean sound and properly dressed edible parts, other than meat, which have been derived from one or more carcasses of cattle, of swine, of sheep, or of goats, sufficiently mature and in good health at the time of slaughter.

Prepared Meat is the clean, sound product obtained by subjecting meat to a process of comminuting, of drying, of curing, of smoking, of cooking, of seasoning, or of flavoring or to any combination of such processes.

Cured Meat is the clean, sound product obtained by subjecting meat to a process of salting, by the employment of dry common salt or of brine, with or without the use of one or more of the following: Sodium nitrite, sodium nitrate, potassium nitrate, sugar, honey, spice.

Dry Salt Meat is the prepared meat which has been cured by

the application of dry common salt, with or without the use of one or more of the following: Sodium nitrite, sodium nitrate, potassium nitrate, sugar, a sirup, honey, spice; with or without the injection into it of a solution of common salt to which may have been added one or more of the following: Sodium nitrite sodium nitrate, potassium nitrate, sugar, a sirup, honey.

Corned Meat is the prepared meat which has been cured by soaking in, with or without injecting into it, a solution of common salt, with or without one or more of the following, each in its proper proportion: Sodium nitrite, sodium nitrate, potassium nitrate, and with or without the use of spice.

Dried Meat is the clean, sound product obtained by subjecting the fresh meat of cured meat, to a process of drying, with or without the aid of artificial heat, until a substantial portion of the water has been removed.

Sweet Pickled Meat is the prepared meat which has been cured by soaking in, with or without injecting into it, a solution of common salt with sugar, a sirup and honey together, with one or more of the following, each in its proper proportion: Sodium nitrite, sodium nitrate, potassium nitrate, and with or without the use of spice.

Smoked Meat is the clean, sound product obtained by subjecting fresh meat or cured meat to the direct action of the smoke either of burning wood or of similar burning material.

Canned Meat is fresh meat or prepared meat, packed in hermetically sealed containers, with or without subsequent heating for the purpose of sterilization.

Hamburg Steak—"Hamburg Steak" is comminuted fresh beef, with or without the addition of suet and/or seasoning.

Potted Meat, Deviled Meat is the clean, sound product obtained by comminuting and cooking fresh meat and/or of prepared meat, with or without spice, and is usually packed in hermetically sealed containers.

Sausage Meat is fresh meat or prepared meat, or a mixture of

fresh meat and prepared meat, and is sometimes comminuted. The term "sauusage meat" is sometimes applied to bulk sausage containing no meat by-products.

Meat Food Products are any articles of food or any articles that enter into the composition of food which are not prepared meats but which are derived or prepared, in whole or in part, by a process of manufacture from any portion of the carcasses of cattle, swine, sheep or goats, if such manufactured portion be all, or a considerable and definite portion of the articles, except such preparations as are for medicinal purposes only.

Meat Loaf is the product consisting of a mixture of comminuted meat with spice and/or with cereals, with or without milk and/or eggs, pressed into the form of a loaf and cooked.

Pork Sausage is chopped or ground pork, with or without one or more of the following: Herbs, spice, common salt, sodium nitrite, sodium nitrate, potassium nitrate, sugar, a sirup, water, vinegar and may be fresh, dried smoked or cooked.

Brawn is the product made from chopped or ground and cooked edible parts of swine chiefly from the head, feet and/or legs, with or without the chopped or ground tongue.

Head Cheese Mock Brawn differs from brawn in that other meat and/or meat by-products are substituted, in whole or in part, for corresponding parts derived from swine.

Souse is the product consisting of meat and/or meat by-products; after cooking, the mixture is commonly packed into containers and covered with vinegar.

Scrapple is the product consisting of meat and/or meat by-products; mixed with meal or the flour of grain, and cooked with seasoning materials, after which it is poured into a mold.

CHAPTER XVIII

BEEF GRADING

As pointed out in previous chapters, one of the disadvantages in the retail meat business has been the lack of any definite classification or grading used in the past. Large quantity buyers of meats who usually buy other products by specification have found this to be a handicap. While it is comparatively easy to know the difference between a choice and medium steer or a bull, it has been difficult in the past to define exactly what is prime, choice, good or common beef. In other words, there has been very little attention paid to definite grading of meat.

Therefore, misrepresentation has been extensively practiced in the retail meat industry due to this lack of adopting certain standards and classes. It has encouraged unscrupulous retailers to advertise meats at a disadvantage to the fair-minded competitor. It is not unusual to see signs advertising choice porterhouse steaks or prime chuck roasts. Generally the advertiser is careful not to mention the word "beef" to apply to these different specifications. Since the general public has a very limited knowledge of the different qualities of beef, it has been an easy prey for the unscrupulous meat retailer.

There was no official basis for grading and for determining quality of beef until the United States government, after years of study and experiment, adopted certain grades and classes of dressed meat products. The service of grading beef was started in a limited way during 1925 and results cannot be predicted by the author, but it is very evident that standardization of products can only be of benefit to the industry in general.

Since the grades and classes of dressed beef have been determined by the government, the United States Department of Agriculture, Bulletin No. 1246, has been reprinted in its entirety for the interest of the industry in general.

Government Regulations for Beef Grading

The rules and regulations of the Secretary of Agriculture, governing the investigations and certifications of the class, quality, grade and/or condition of meat and meat food products, are published in a bulletin issued June, 1926. This is of great interest to the meat retailer, as it contains practically all the information necessary to put the grading of beef into effect.

REGULATION 1. DEFINITIONS

Section 1.

Words used in these regulations in the singular forms shall be deemed to import the plural, and vice versa, as the case may demand.

Section 2.

For the purpose of these regulations, unless the context otherwise requires, the following terms shall be construed, respectively, to mean—

Paragraph 1. The Act.

The following provisions of an act of Congress entitled "An act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1926," approved February 10, 1925 (43 Stat. 822, 844-845): "For enabling the Secretary of Agriculture to investigate and certify to shippers and other interested parties the class, quality, and/or condition of cotton and fruits, vegetables, poultry, butter, hay, and other perishable farm products when offered for interstate shipment or when received at such important central markets as the Secretary of Agriculture may from time to time designate, or at points which may be conveniently reached therefrom, under such rules and regulations as he may prescribe, including payment of such fees as will be reasonable and as nearly as may be to cover the cost for the service rendered: **Provided,** That certificates issued by the authorized agents of the department shall be received in all courts of the United States as prima facie evidence of the truth of the statement therein contained."

Paragraph 2. Secretary.
The Secretary or Acting Secretary of Agriculture of the United States.

Paragraph 3. Person.
Individual, association, partnership, or corporation.

Paragraph 4. Bureau.
The Bureau of Agricultural Economics of the United States Department of Agriculture.

Paragraph 5. Products.
Meats, prepared meats, meat food products, and meat by-products.

Paragraph 6. Class.
Class is a term applied to a major subdivision of a given commercial product, to specify kind without reference to quality or grade for the purpose of specifications and determination of value, such as steer, heifer, cow or stag beef, lamb or mutton, fresh or cured pork, etc.

Paragraph 7. Quality.
Quality in products is the properties which determine their degree of excellence.

Paragraph 8. Condition.
State of commercial products from the standpoint of merchantability—with special reference to freedom from spoilage, mold, or decomposition.

Paragraph 9. Grade.
Grade is an arbitrary group or subdivision of products and denotes their condition and quality.

Paragraph 10. Official Grader.
Employee of the Department of Agriculture or other person authorized by the Secretary to investigate and certify to shippers and other interested parties the class and grade of products.

Paragraph 11. Certificate.
Certificate of the class and grade.

Paragraph 12. Regulations.
Rules and regulations of the Secretary under the act.

Paragraph 13. Carcass.

A carcass is any commercially prepared or dressed body of any cattle, sheep, swine, or goat or all component parts of same, capable of being used for human food.

Paragraph 14. Meat.

Meat is the properly dressed flesh derived from cattle, from swine, from sheep, or from goats, sufficiently mature and in good health at the time of slaughter, but is restricted to that part of the striated muscle which is skeletal or that which is found in the tongue, in the diaphragm, in the heart, or in the esophagus, and does not include that found in the lips, in the snout, or in the ears; with or without the accompanying and overlying fat, and the portions of bone, skin, sinew, nerve, and blood vessels which normally accompany the flesh and which may not have been separated from it in the process of dressing it for sale.

Paragraph 15. Prepared Meats.

Prepared meat is the clean, sound product obtained by subjecting meat to a process of comminuting, of drying, of curing, of smoking, of cooking, of seasoning, or of flavoring, or to any combination of such process.

Paragraph 16. Meat Food Product.

Meat food product is any article of food or any article that enters into the composition of food, which is not prepared meats, but which is derived or prepared, in whole or in part, by a process of manufacture from any portion of the carcasses of cattle, swine, sheep or goats, if such manufactured portion be all, or a considerable and definite portion, of the article—except such preparations as are for medicinal purposes only.

Paragraph 17. Meat By-products.

"Meat Products" are any clean, sound, and properly dressed edible parts, other than meat, which have been derived from one or more carcasses of cattle, of swine, of sheep, or of goats, sufficiently mature and in good health at the time of slaughter.

REGULATION 2. ADMINISTRATION

Section 1.

The chief of bureau is charged with the supervision of the performance of all duties arising in the administration of the act.

REGULATION 3. WHERE SERVICE IS OFFERED

Section 1.

For the purposes of the act, products may be examined for class and grade at points indicated in paragraphs 1, 2, and 3 of this section whenever an official grader is available.

Paragraph 1. Shipping Points.

Certifications may be made for class and grade wherever products are submitted or offered for interstate shipment including slaughtering plants, packing plants, warehouses, loading platforms, docks, and other places where these products are handled, kept, or stored if official grader is available.

Paragraph 2. Designated Markets.

Boston, New York, Philadelphia, Baltimore, Washington, Norfolk, Chicago, and San Francisco are hereby designated as important central markets for these purposes. Other important central markets will be designated by the Secretary from time to time.

Paragraph 3.

Examinations for class and grade may be made at any point near a designated market under conditions provided for in regulation 6, section 1, paragraph 4, to the extent permitted by the time of official graders who are available at such designated markets.

REGULATION 4. GRADING SERVICE

Section 1. Kind of Service.

Examinations and certifications for class and grade of products may be made.

Section 2. Basis of Service.

Examinations and certifications for class and grade shall be based upon such standards for grades and be made under such conditions and in accordance with such methods as may be described by the Secretary.

Section 3. Who May Obtain Service.

An application for examination and certification of products under the act may be made by any official of the Federal Government or of a State or by any interested party.

Section 4. How Service May Be Obtained.

Application for examinations and certifications of products under the act may be made in writing, orally, by telegraph, or otherwise. Such application may be made to any official grader. If made orally, it shall be confirmed in writing.

Section 5. Form of Application.

Application for examination or reexamination and certification of products under the act shall be in English and shall include the following information: (a) The date of application; (b) the description and location of the product to be graded; (c) the name and post office address of the applicant and of the person, if any, properly making the application; (d) the interest of the applicant (except an official of the Federal Government or a State) therein; (e) the name, postoffice address, and interest of all other known parties, except carriers, interested in the products involved; (f) the shipping point and destination of the product; and (g) such other information as may be necessary for the proper indentification of the product.

Section 6. When an Application May Be Withdrawn.

An application for the grading service may be withdrawn by the applicant at any time before the examination and certification is made upon payment of any expenses incurred in connection therewith.

Section 7. When Grading Service May Be Refused.

Grading service may be refused by the representative of the Department of Agriculture in charge of the office where an application is filed if the application does not comply with the act or any regulation thereunder.

Section 8. What the Certificate and Copies Thereof Shall Contain.

(1) The number of the certificate; (2) name of designated market and place of inspection; (3) date and time of inspection; (4) names and addresses of applicant, party in possession and shipper and buyer, if known; (5) exact number of carcasses, sides, quarters, cuts, and/or packages of products by classes and grades, if graded; (6) if previously examined, reference to previous certificate by number; (7) if not graded, reason for not grading; (8) for purposes of indentification the weights on each class and lot; (9) the amount of fees and expenses; (10) name of official grader or graders.

Section 9. Original and Copies of Certificates.

The original certificate, immediately upon its issuance and

not to exceed three copies if requested, shall be delivered or mailed to the applicant or a person designated by him. One copy shall be filed in the office of the official grader and one copy forwarded to the chief of the bureau. Additional copies will be furnished to other interested persons on request at a cost of $1 per copy.

Section 10. Advance Information.

Upon request of an applicant, all or any part of the contents of the certificate may be telegraphed or telephoned to him at his expense.

Section 11. Duty of Applicant.

The applicant shall cause the product on which grading service is requested to be made easily accessible for classifying, grading, and to be so placed or exposed as to disclose its class and grade.

Section 12. Order in Which Grading Service May Be Rendered.

Grading service shall be rendered as far as practicable in the order in which applications are received, except that preference may be given to applications made by an official of the Federal Government or of a State.

Section 13. Financial Interest of Official Grader.

No official grader shall grade any products in which he is directly or indirectly financially interested.

REGULATION 5. REEXAMINATION

Section 1. When Reexamination May Be Had.

Whenever the original applicant has reason to believe that the class or grade of products for which a certificate has been issued does not conform to the class and grade stated in such certificate, he may make application for a reexamination provided the identity of the original lot of products graded has not been lost. Such application shall state the reasons for reexamination and shall be accompanied by the original, and copies for the previous certificate furnished the applicant and any other information which the applicant may have regarding the products.

Section 2. Form of Application for Reexamination for Class and Grade.

See regulation 4, section 5.

Section 3. How to Obtain Reexamination.

Application for reexamination of products for class and grade

under the act may be made in writing, or orally, by telegraph, or otherwise. Such application may be made to (a) the chief of meat-grading service at nearest designated market or (b) the chief of bureau. If made orally, the person receiving the application shall require that it be confirmed in writing.

Section 4. Record of Filing Time.

A record showing the date and time of filing all applications for service shall be made by the receiver thereof immediately.

Section 5. Authority to Make Reexamination for Grade.

Application for reexamination shall be passed upon by offical graders designated for the purpose by the chief of bureau.

Section 6. When a Reexamination May Be Refused.

If it shall appear that the reasons stated in an application for reexamination are frivolous or unsubstantial or that the products can not be made accessible for a thorough examination of all parts of the lot, or the identity has been lost, or these regulations have not been complied with, the application may be denied. Otherwise the reexamination shall, if practicable, be made. All reexaminations shall be made by official graders specially designated therefor by the chief of bureau and shall be made jointly by two such official graders when practicable.

Section 7. Issuance of Certificates on Reexamination.

Immediately after a reexamination has been made a certificate shall be signed and issued.

Section 8. When an Application for Reexamination May Be Withdrawn.

An application for reexamination may be withdrawn by the applicant at any time before the reexamination is made upon payment of any expense incurred in connection therewith.

REGULATION 6. FEES AND EXPENSES

Section 1. Paragraph 1. Fees and Expenses.

The fees and expenses for each grading service rendered shall be paid by the applicant in accordance with paragraph 2 of this section and in accordance with directions on the fee bill furnished him and in advance if required. Payment shall be made by money order, check, or draft and shall be payable to "Disbursing clerk, United States Department of Agriculture," but shall be sent to the local office rendering the service. Payment for grading services rendered shall be made on or before the tenth day of the month following that in which the services were ren-

dered. An official receipt for all payments shall be made in triplicate and signed by the chief or acting chief of the local office; the original receipt shall be issued to the applicant; one copy shall be filed in the local office and one copy shall be sent to the chief of bureau.

Paragraph 2.

Fees for grading services shall be based on the actual time required to make the examination and the time required for travel of the official grader in connection therewith at the rate of $2 an hour for each official grader assigned: **Provided,** That no grading services will be rendered for less than a minimum charge of $1: **And provided further,** That when on reexamination there is found that there was error in the original examination equal to or exceeding 10 per cent of the total weight of the products, no charge will be made.

Paragraph 3.

Fees for reexamination shall be based on the actual time required to make the examination and the time required for the travel of the grader in connection therewith at the rate of $4 per hour, except that when it is found that there was a material error in the determination based upon the original grading no fee will be charged.

Paragraph 4.

Such further charges shall be made in accordance with the fiscal regulations of the Department of Agriculture for travel and other items of actual expense paid or incurred by the department in connection with a grading service rendered.

REGULATION 7. MISCELLANEOUS

Section 1. Publication.

Publications under the act and these regulations shall be made in Service and Regulatory Announcements of the bureau and such other mediums as the chief of bureau may from time to time designate for the purpose.

Section 2. Authority of Agents.

Proof of authority of any person applying for grading service on behalf of another may be required in the discretion of the official grader.

Section 3. Identification.

Each carcass or part thereof of cattle, sheep, swine, or goats, or the products therefrom or outer container thereof, shall when practicable be appropriately marked, stamped, or tagged at the time of examination to indicate the class and grade.

Removal, obliteration, destruction, or imitation of such marks, stamps, or tags shall be cause for the cancellation of certificate and withdrawal of service, as prescribed in regulation 7, section 4, and such other procedure under the law as the Secretary may deem appropriate.

Section 4. Misrepresentation.

Any wilful misrepresentation made or the use of any deceptive or fraudulent practice by any person in reference to grading service under these regulations may be deemed sufficient cause for debarring such person from any further benefits of the act for definite or indefinite period to be determined by the chief of bureau.

MARKET CLASSES AND GRADES OF DRESSED BEEF

United States Department of Agriculture
Department Bulletin No. 1246

By W. C. Davis, Investigator in Marketing Livestock and Meats, and C. V. Whalin, Specialist in Marketing Livestock and Meats, Bureau of Agricultural Economics.

DEFINITION OF CLASSIFYING AND GRADING

Classifying and grading a commodity consists merely in dividing it into lots or groups which have similar and uniform characteristics, and which show minimum variations in the essential factors which distinguish the group from other groups. It is an analytical process, going from the general to the particular, a grouping of individual units in such a way that they present the greatest uniformity possible.

Classifying and grading are complementary terms. Both are a part of the same general process, but classification precedes grading. For example, all beef is first divided into a number of large units, such as steer beef, cow beef, bull beef, etc. These general units are called classes. That done, each class is still further subdivided into smaller and more specific groups, such as prime steer beef, good steer beef, medium steer beef, etc. These smaller units are called grades.

PURPOSE OF CLASSIFYING AND GRADING

The main purpose of classifying and grading beef, as is true of any other commodity, is to make possible a determination of values. When a large quantity, made up of many units varying widely in several important respects is considered, it is impossible to measure accurately the excellence or deficiency of the lot as a whole; consequently it is imposssible to determine its true value.

For example, beef carcasses vary so much in quality, weight, and many other respects that one carcass may be worth $100 and another $20. A certain portion of beef may be worth 40 cents a pound and another 15 cents a pound. It is apparent, therefore, that to determine the value of a lot of beef it is necessary to group the units making up the lot in such a way that in a given group the variations between the units are so slight that they are negligible. That done, the degree of excellence or deficiency can readily be determined, and it is on this that market values depend.

Having determined the market value, it still remains to provide machinery for conveying the idea or concept of values to another; in other words, for quoting prices. To accomplish this, certain labels or names must be formulated with which to designate degrees of excellence or deficiency, and a standard of values agreed upon.

It is impossible, for example, to quote a price on "beef" because such a quotation would convey practically no information. A price quoted on "good grade steer beef," however, is intelligible and informative, provided both parties understand what is meant by "good grade" and "steer." When such a condition exists, classifying and grading have been accomplished.

PURPOSE OF STANDARD CLASSES AND GRADES

There are times during the progress of almost any commodity from producer to consumer when it is either inconvenient or impossible for the buyer to inspect either personally or through an agent, the commodities he wishes to buy. Therefore, in order that persons may trade with one another in a given commodity. it is necessary first to draw up a code of rules for classifying and grading the commodity according to a certain standard and second to formulate a set of terms the meaning of which is definitely fixed and generally understood. It is essential that both the buyer and seller use the same terms to describe a given article and that both attach the same meaning to the terms used. When this usage becomes widespread and permanent we have a standard classification or system of grading which facilitates purchasing, lessens the volume of waste products to be handled by the middleman, and therefore improves the market for the producer.

If, for example, a retailer in New York City could buy beef in Chicago by merely specifying the class and grade desired, and could have reasonable assurance that he would obtain precisely what he wants, this would go a long way toward simplifying the present rather elaborate scheme of distribution. Economies would be effected, and the cost of distribution could be materially reduced.

So far as is known, no serious attempt to collect, organize, define, interpret and harmonize the various trade names and terms used in the United States to describe market classes and grades of livestock and dressed meats had been made until early in the present century. The task was undertaken by the Agricultural Experiment Station of the University of Illinois, under the leadership of Prof. Herbert W. Mumford, assisted by Prof. Louis D. Hall and others. Thorough investigations were conducted both at the experiment station and on the Chicago market, and these investigations were reported in a series of bulletins.

When the Bureau of Markets, now the Bureau of Agricultural Eocnomics, inaugurated its market reporting service on livestock and dressed meats in 1917, these publications of the University of Illinois were used as a basis for formulating a standard classification of market classes and grades for use in reporting prices and trade conditions. Using this classification as a basis, the bureau has elaborated a complete classification of livestock and dressed meats and this complete classification will be described in a series of bulletins of which this is the first.

For many years, some business in dressed beef has been done on the basis of specifications, but in most instances such transactions have been based largely on class, the grade being indicated in only the most general terms. For that reason this plan has not, as a rule, been successful, and the great bulk of beef is still personally inspected before purchase.

That at least some progress along the line of buying meat on specifications is possible is indicated by the fact that in 1923 the Emergency Fleet Corporation purchased hundreds of thousands of pounds of meat weekly for use on Shipping Board vessels—wholly on specifications. Although all meat was inspected for grade by a Government inspector before it was finally accepted, the fact that for days at a time the inspector made no rejections,

and that, on the whole, probably 99 per cent of the meat offered was accepted, demonstrates rather conclusively that it is entirely possible, under a standard system of classifying and grading, for the purchaser to make his specifications so clear and exact that the seller has little or no difficulty in understanding what is wanted.

CHIEF REQUISITES OF STANDARD CLASSES AND GRADES OF BEEF

What are the chief requisites for a standard system of classifying and grading beef, and what should be the basis of such a system?

First of all, the system should be logical and workable. It should fit the needs of the trade. Arbitrary action is sometimes necessary to uproot certain evils and inconsistencies which creep into every industry, but no system of grading could hope to succeed which ran counter to the fundamentals of trade practice. For example, there would be no point to calling a certain carcass of meat No. A 1 unless, under a fair interpretation of the term, that kind of a carcass be superior to all others handled by the trade.

Second, it should be specific. Whenever a carcass of meat is placed in a given class and grade it should be placed there for some definite reason which can be explained and demonstrated to anyone interested. Individual fancy or personal prejudice can have no place in a standard system of grading.

Third; it should have permanence. No system of grading which is unduly influenced by geography, temporary supply, demand, or other trade conditions, or by time, can ever become standard. The main weakness of most of the systems of grading used heretofore lay in their flexibility and instability. Location of the market, season of the year, temporary fluctuations, either in available supplies or trade preference, brought decided changes in the determination of grades. A carcass of beef which graded Good on one market was called Medium on another, and possibly Choice on a third. Furthermore, on the same market, at certain seasons of the year, when supplies of grass-fed beef were plentiful, the whole scale of grades was perceptibly lowered and carcasses were graded Good which would

have been called Medium at another season when the bulk of the beef offered was derived from grain-fed animals.

Obviously, if the system is subject to such variations, one market has as much right as another to change it, and, carrying the logic of the situation a step further, every member of the trade is privileged to alter the scheme of grading to suit his own fancy or convenience of the moment. Such a situation, of course, defeats the whole purpose of standardization and leads to confusion and chaos in marketing.

Apparently, then, the only way to render a system of classifying and grading independent of such rapidly changing conditions is to base it on certain fundamental characteristics inherent in the comodity, defining these characteristics as clearly as possible, and setting limits for them as definite as circumstances will permit.

Virtually all systems of classifying beef are compartively simple. Classification usually is based on certain broad, general principles, which are easily defined and readily applied. The system of classifying used in this bulletin, based wholly on the sex condition of the animal which produced the beef, presents no difficulties of definition and few of application. Grading within the classes, however, is a different matter.

DIFFICULTIES IN EVOLVING STANDARD CLASSES AND GRADES FOR BEEF

Beef is a very difficult commodity to grade. Absolute exactness is impossible. This is due partly to the fact that each individual carcass differs somewhat from every other carcass; hence no given carcass can be taken as a sample exactly typical of a large number. Furthermore, meat is extremely perishable, which makes both quick handling and a minimum of handling highly essential.

Another difficulty lies in the fact that there are practically no mechanical devices to aid the grader. The only device of this kind which can be used readily is the scales, and the system of grading described herein disregards weight in determining both class and grade. Certain subclasses, it is true, are based on weight, but these are of relatively little consequence compared with the main series of classes and grades. The beef

grader, therefore, must depend almost entirely on mere observation and a constant matching of the thing observed with a set of ideals or pictures which he carries in his mind.

The task of the authors, therefore, is to draw a set of word pictures which will enable the one interestetd in grading beef to form in his mind a picture typical of each market class and grade. This is not a simple matter, because all grading of meats is relative. Specifications involving mathematical measurements or mechanical apparatus can not be laid down. The grade into which a certain carcass shall be put depends upon the degree to which the carcass possesses certain factors or characteristics which are common to all units of the commodity, and these variations in degree are not yet subject to mathematical measurement.

VARIOUS BASES FOR GRADING BEEF

Assuming the desirability of a standard system for grading beef, the question arises, What factors shall determine why a given carcass of beef should be placed in one class and one grade and not in some other class and grade?

It is apparent that several bases might be used for grading beef. For example, weight might be made the determining factor. As a matter of fact, certain agencies in the meat trade do lay considerable stress on the matter of weight. This, however, is but a form of classification and has nothing to do with grading.

Again, a system of grading might be based on the geographical origin of the animals which produced the beef. In times past considerable weight was attached to where the animal came from, and even today some of the old terms such as native, western, and Texas, which grew out of that system, still linger.

Conceivably, age might be made the basis for grading, and, as a matter of fact, age has much to do with indicating the grade of meat, though it has little to do with actually determining the grade.

All the systems of grading mentioned thus far break down in one or more respects when the three fundamental requisites

of grading are applied to them. They all lack workability, definiteness, or permanence. It is believed, however, that the system of grading set forth in this bulletin meets all the requirements with a minimum of the objections found in the systems that have been used heretofore.

In the final analysis, market preference, over a long period of time, must be taken into account. Although market preference has been given consideration in the actual order of arrangement of the various grades, it has been disregarded in the determination of any particular grade. In other words, a given carcass of meat is placed in a certain grade because of inherent characteristics of that carcass and without any reference to the preference of the consumer. On the other hand, in the arrangement of the grades, No. A1, or Prime, is placed first rather than last because it is most desirable from the standpoint of the consumer.

Even this statement is subject to some qualification, for it is conceivable that, in a state of free distribution where price is eliminated as a factor, a majority of consumers might select Good grade beef in preference to Prime grade beef. Trade preferences shift from time to time. As an example of this, the present strong trend toward lighter weight carcasses may be noted. Today a majority of consumers willingly pay a higher price for relatively inferior grades of meat in order to obtain the lightweight cuts which are better suited to present-day modes of living. Finally, therefore, it may be stated that, in the system described in this bulletin, the order of arrangement of the grades within the class is determined by the preference, over a long period of time, of the more discriminating consumers.

The system set forth in this bulletin is based on just three characteristics—quality, finish, and conformation. Each of these is inherent in the beef itself, and it is believed that the combination of the three provides the basis for a system of classifying and grading which is not only fundamental, but is comprehensive and adequate. Other factors might be named, but it is believed that the definitions of these three fundamental characteristics are sufficiently broad to allow the subordination of all other factors to them.

DEFINITION OF TERMS

Any discussion of classes and grades of beef involves the use of numerous terms, the purpose of which is to describe the various factors and characteristics which determine and differentiate the various groups. Nearly everyone has a fair idea as to what he means by such terms as quality, finish, and conformation, but these ideas vary widely. These variations in definitions of terms have led to endless confusion in the past, and precluded the establishment of a uniform or standard classification.

Hence, in the preparation of this bulletin, it has been deemed advisable to formulate at the outset definitions of a few of the terms which are used to designate the more important characteristics of beef. Variations of these characteristics are the basis of the classifiication hereinafter described. For the purposes of this system of classifying and grading, therefore, the following definitions are understood.

Conformation

The term conformation covers the general build, form, shape, contour or outline of the carcass, side, or cut.

Best conformation involves: Short shanks and necks, deep plump rounds, thick full loins, well-fleshed ribs, and thickness of flank commensurate with the depth of barrel and chest cavity.

Poor conformation involves: Angularity in general outline, prominent hip and shoulder bones, long thin neck, shanks, and rounds, shallow loins, and a decided lack of symmetry in the carcass or side.

Conformation is dependent on the skeleton the depth of flesh and the thickness and distribution of external fat. Conformation is largely a matter of breeding, although feed and care have an important influence.

Conformation has much to do with determining the relative attractiveness of the carcass or side. Its chief significance lies in the fact that it indicates the ratio between meat and bone, also the ratio between the more desirable cuts, such as rounds and loins, and the so-called coarser cuts such as chucks and plates.

Finish

Finish refers to the thickness, color, character, and distribution of fat.

Best finish implies: A smooth, even covering of brittle, flaky, white fat over most of the exterior surface of the carcass, averaging not more than three-fourths inch thick over the top of the loin and ribs, and an even, though much thinner, covering of flaky white fat on the interior surface of the ribs; also heavy, but not excessive "bunchy" or wasty deposits of white fat over the kidneys, in the crotch, and in the chest cavity. It also involves relatively heavy deposits of fat between the larger muscles, and a liberal distribution of fat along the connective tissues and between the muscle fibers. This latter characteristic gives the cut surface a streaked appearance and is known as marbling. Rounds, shanks, neck, and belly are the last portions of the anatomy to be covered with fat; hence, generally speaking, and with due regard for the maximum depth over the hips, loins, and rumps, the more extensive the distribution of fat over these surfaces the higher the finish.

Poor finish implies: Deficiency in external and internal fat and marbling; uneven distribution, resulting in bunches, rolls, or patches of fat on certain portions of the carcass; or that the fat is soft,, flabby, and yellow instead of firm, flaky, and white or creamy white.

The color, character, and evenness of distribution of fat are largely matters of breeding, but the quantity or thickness thereof is due to feeding and care.

A high degree of finish adds much to the attractiveness of a carcass or cut, but its chief significance lies in the fact that a certain amount of fat is essential to palatability. Furthermore, finish serves as an excellent index of the degree of quality of the meat.

Quality

Quality is a characteristic of the flesh and the fat included therein. It pertains primarily to the thickness, firmness, and strength of both the muscle fiber and the connective tissue. It also involves the amount, consistency, and character of the juices or extractives which surround and permeate the muscle

fiber and connective tissue. It is strongly influenced by marbling, which is due simply to deposits of well-filled fat cells along the connective tissue and between the muscle fibers. Although, strictly speaking, color does not determine quality, it serves as an excellent index to quality.

Best quality in beef implies: Full, well-developed, firm muscular tissue or flesh with a minimum of strength in fibre and connective tissue. Beef of this sort possesses a high proportion of juice to dry fiber, but this moisture must be of such consistency that the flesh when chilled remains firm and resilient. There must also be liberal deposits of fat between the muscle fibers, giving the cut surface a streaked or marbled appearance. This fat, together with the juice or extractives, gives the meat juiciness and flavor. The cut surface of beef of this sort has fine grain, and is smooth and velvety to sight and touch. The color is a light or cherry red, because the blood supply has been kept at a minimum by lack of exercise and because of intensive feeding on grain or other ration producing similar effect, and because the animal was not old. The cut surface also presents a sheen or reflection not apparent in beef of poorer quality. This is due to the fine grain of the meat, the consistency of the juice, and the oil of the fat giving a smooth surface which reflects light much better than the relatively dry, or watery, coarse fiber of poorer quality beef.

Poor quality involves the opposite of most of the above characteristics. Beef of poor quality is usually of a dark red color, because the muscle has been subjected to prolonged, vigorous exercise and has therefore had a relatively large blood supply. For the same reasons the muscles are made up of strong, tough fibers and the connective tissues are comparatively thick and tendinous. Either the amount of juice is small or it is thin and watery. There is no marbling. As a result the meat is stringy, tough, and inferior in flavor. The ratio of muscle to connective tissue is relatively low, as is also the ratio of flesh to bone. The grain is coarse, and the general appearance is watery or fibrous.

Quality depends on a number of secondary factors. Breeding and feed are among the most important, but sex and age have an important bearing on the matter.

Quality determines the palatability of the meat and the ease

with which it can be prepared for human consumption. Quality is, therefore, by all means, the most important factor in determining grade.

Determining quality is rather difficult, as quality pertains chiefly to the inner concealed parts of the carcass, examination of which requires more than superficial inspection.

To determine the quality exactly and absolutely it is necessary to have a cut surface, or cross section, exposed to view. But there is such close relationship between conformation, finish, and quality that the beef grader can nearly always count on a high degree of quality where the degree of the other two factors is high.

There are many other factors involved in grading beef and consequently many other terms used in describing and differentiating the various grades. It is believed, however, that these are all merely subdivisions of the three factors already named and described.

For example, age frequently has much to do with indicating the grade of a carcass, but age in itself has no bearing on the matter, except as it affects conformation, quality, and finish. In the same manner fat is always considered in grading meat, but fat is one of the elements which go to make up quality and finish, and naturally contributes to conformation. The same is true of such secondary factors as color, grain, marbling, thickness of flesh, and several other terms. All are either included as factors under one or another of the three main characteristics just described, or serve merely as accompaniments and, therefore, indexes of conformation, quality, or finish.

The sysetm of grading outlined herewith is confirmed to beef which is sound and wholesome. Meat which is diseased, bruised, or partially decomposed is not subject to grading; that is, it is "off grade."

FRESH BEEF

All commercial fresh beef may be divided into two general groups, "fresh chilled" and "fresh frozen."

Strictly speaking, this grouping is not a part of either classification or grading. It is wholly independent of quality, finish, and conformation, being based entirely on a method of processing or handling for preserving purposes.

Fresh Chilled Beef

Modern meat-packing plants are equipped with large chill or refrigerating rooms which are held at temperatures ranging from approximately 34° to 38° F. In these the carcasses are placed shortly after slaughter to allow the animal heat to escape and the meat to cool and "firm up," preparatory to shipment or local distribution. After remaining in these rooms from 24 to 36 hours, the meat becomes thoroughly refrigerated, but not frozen. Beef handled in this manner usually is referred to as "chilled." The grade of the meat, however, is in nowise affected by such refrigeration. In fact, fresh beef may be so held for several weeks without injuring the quality. Ageing or holding beef for four to six weeks or longer under these circumstances renders the flesh of well-finished carcasses more palatable on account of the ripening process that takes place while the beef is held in storage around 36° F. Beef deficient in finish usually will not hold up or retain its soundness or palatability for more than three weeks under ordinary refrigerating conditions.

Fresh Frozen Beef

Most packing and cold-storage plants are also equipped with what are known as "freezers," which are refrigerating rooms in which the temperature can be lowered to 5° or 10° F.—sometimes lower. Meat is placed in these rooms and allowed to remain until it is frozen solid. This requires from 12 to 36 hours, depending upon the character and temperature of the meat when it enters the freezer and the temperature at which the room is held. Heavy carcasses or cuts will naturally require a longer time than light ones. Frozen meat will remain sound and wholesome for an indefinite period, provided it is held below freezing. Before frozen meat can be disposed of at retail and used by the consumer, it must be thawed.

Although freezing in no way affects the grade, so far as the average consumer in the United States is concerned, it vitally affects the meat's desirability. Most American consumers have a decided prejudice against frozen meat and will accept it only in times of scarcity or at substantial price discounts as compared with fresh chilled meat.

It is estimated that approximately 97 per cent of the fresh beef sold in the United States is "fresh chilled," whereas the

bulk of the fresh beef exported is frozen. The growth of export trade in chilled beef, however, has been very marked during the past 10 years, and the number of ships equipped with refrigeration for carrying chilled beef has increased correspondingly.

BASIS OF CLASSIFICATION

In the system of classification presented in this bulletin, class is determined by the sex condition of the animal from which the beef was derived. Although that is true, the real significance of sex condition consists in the fact that it implies uniform variations in degree of one or more of the three fundamental characteristics—quality, conformation, and finish.

For example, steer beef is, on the whole, uniformly superior in conformation to cow beef. Bull beef as a class is uniformly inferior in quality to steer or heifer beef. Hence, a given carcass is placed in the steer-beef class primarily because the animal which produced it was a steer, but the act of so placing the carcass derives its chief justification from the fact that steers, as a class, represent a certain uniform combination of quality, conformation, and finish.

In a given class, quality, conformation and finish appear in a fairly definite ratio, and this ratio shows only slight variations within the class. Each class has its own ratio which distinguishes it from every other class. These distinctive ratios are due to sex condition.

All beef, then, is divided into five classes—steer, heifer, cow, bull, and stag.

Perhaps variation in conformation constitutes the greatest difference between classes, but between certain classes the difference in quality is very great. In the following definitions an effort has been made to point out the important difference between classes and to indicate the degree of variation in fundamental characteristics.

These definitions consist largely in describing the physical characteristics of each class, which amounts in most cases to comparing one class with other classes in respect to the degree of quality, conformation, and finish. In all such comparisons it is understood that the things compared are of the same grade. For example, steer beef as a class possesses better

finish than cow beef, but the statement would not hold if Common steer beef were compared with Choice cow beef.

STANDARD CLASSES OF BEEF

As one of the first problems confronting the beef grader is to determine the sex of the animal which produced the meat, the more important characteristics which are peculiar to each sex, and which therefore differentiate male from female carcasses, will be pointed out. Of these, the presence of cod fat in steer carcasses and its absence in female carcasses are the more important.

In all carcasses of males of the bovine family there is a tendinous ring near the posterior point of the aitch (or pelvic) bone. The female does not have this. Trimming away the male sexual organs usually exposes to view the muscle of the round which lies between the posterior end of the aitch bone and the exterior surface of the round or thigh, whereas in the female such trimming is not necessary, and this muscle is usually concealed by fat. Furthermore, this muscle is generally somewhat thicker in the male than in the female, which, in the male, increases slightly the distance between the end of the aitch bone and the outer surface of the round.

Because of the greater depth of the pelvic arch in the female, the distance between the aitch bone and the tail root is greatest in the female, and because of the greater width of the pelvic arch, the distance between the posterior tips of the pelvic bones is greater in the female than in the male. Naturally this latter characteristic can be noted only in the carcass and not in the side.

In the forequarters of a male carcass, the shoulders are usually coarser and more heavily muscled, the ribs show less curvature, and the neck is shorter and thicker than in the female. When viewed from the side the fore shank of a female carcass—from the elbow to the knee—presents a smoothly-tapered appearance, whereas in a male carcass the lower or knee end of the shank shows a rather pronounced flare or knob. This is partly due to the more rugged structure of the knee joint in the male.

Illustration No. 14 *United States Department of Agriculture, Bulletin 1246*

SIDES OF STEER, HEIFER, COW, AND BULL

A, side of steer; B, side of heifer; C, side of cow; D, side of bull

As a rule, all bones in the male are larger than in the female, but the latter is likely to carry a greater amount of fat, particularly on the interior of the carcass and over the loin and rump. For that reason, male carcasses generally carry a larger proportion of lean meat to total weight, despite their larger bones.

Having determined the sex of the carcass or side, the next step for the grader is to determine the class within the sex to which it belongs. Beef from the male sex falls into three classes—steer, bull and stag; that from the female sex into two classes—heifer and cow.

Steer Beef

Steer beef is from a male that was castrated before he advanced far enough toward sexual maturity to make reproduction possible. The animal must also have progressed beyond the veal and calf stages. Beef of this class is distinguished from either cow or heifer beef by the characteristics already pointed out as belonging exclusively to males.

Steer beef is distinguished from bull beef by the presence of cod fat, which a bull carcass does not have. It differs from stag beef by possessing a greater amount of such fat. In a steer-beef carcass the inguinal ring is somewhat smaller than in a stag and much smaller than in a bull. In conformation, finish, and quality steer beef is superior to any other class. Such carcasses also show the highest dressing percentage or yield.

Heifer Beef

Heifer beef is from a female that has passed beyond the veal and calf stages, but has never had a calf, and has not reached advanced pregnancy. Such beef is distinguished from steer, stag, or bull beef by all of the general characteristics peculiar to the female sex. It differs from cow beef by possessing more compact form, less prominent hips, less curvature or spread in the ribs, and greater curvature of the aitch bone and pelvic arch. In dressing a heifer, the udder is left on the carcass, whereas it is usually removed from a cow.

Heifer beef is superior in conformation, finish, and quality to all other classes, except steer beef, and it frequently nearly equals steer beef. Sometimes individual carcasses rank as high

as steer beef in one or another of the above respects, but as a class it is slightly inferior.

Heifer beef carries less fat than cow beef, particularly on the interior surface around the internal organs, and over the rump, and the external fat is more evenly distributed than in cow beef.

Heifers supply a smaller percentage of the total beef supply than either steers or cows, but a much larger percentage than either bulls or stags. In dressing percentage they average higher than bulls and cows, but generally not so high as either steers or stags. Market prices of heifer beef are higher than stag, cow, or bull beef and frequently equal those of steer beef.

Cow Beef

Cow beef is from a female which has had one or more calves, or was advanced in pregnancy at the time of slaughter. Cow beef has all the characteristics peculiar to the female sex, which distinguish it from steer, stag, or bull beef.

It differs from heifer beef in that the udder has been removed, or shows evidence of maturity if left on. In some instances, where deception is attempted, the udder is left on young cows to make the carcasses resemble those of heifers. When this is done, however, the deception may usually be detected by the open and frequently lactating milk ducts which are generally present in cow uudders.

Carcasses and sides of cow beef are generally more angular in conformation than any other class. Hip bones are prominent and wide and there is a decided curve or dip in the outline of the back just forward of the rump, which generally becomes more marked with advancing age of the animal. The ribs show a relatively high degree of curvature and the covering of flesh on them is comparatively thin. The fat may be generous in quantity, but it is unevenly distributed, frequently appearing in "rolls" or "ties" on certain parts of the back, rump, and upper part of the round, and the internal fat is in much the same condition. The fat of cow beef usually has a decidedly yellow tinge, and is rather oily in appearance instead of being white and flaky, as it is in the higher classes of beef.

Cow beef is inferior in corformation to all other classes, but is superior to bull beef in finish and superior to both bull and

stag beef in quality. In dressing percentage, cows rank at the bottom of the list of beef animals. The market price of cow beef is usually lower than that of any other class, except bull beef.

Bull Beef

Bull beef is from an uncastrated male that has advanced far enough toward sexual maturity to make reproduction possible. It is distinguished from cow and heifer beef by the general characteristics peculiar to all males. It has no cod fat and thereby differs from steer beef and from most stag beef. The inguinal ring is somewhat larger than in a stag carcass and much larger than in a steer carcass. External and internal fat is extremely scanty. On the exterior surface there is usually so little fat that over a large part of the carcass the muscle or lean meat is exposed to view. This, together with the fact that bull beef is generally very dark red in color, gives the carcass or side the decidedly bluish cast which is one of the outstanding characteristics of bull beef.

Although there is a scarcity of fat in bull beef, there is usually an abundance of lean meat, the entire frame being heavily muscled. This is particularly noticeable in the forequarters. The shoulders are generally heavy, and have the appearance of coarseness in conformation. The neck is short and thick and is crowned on the upper side by a crest or hump of heavy muscle.

Bull beef is superior to cow beef in conformation, but is inferior to all other classes in finish and quality, and in general is not suitable for block purposes. In dressing percentage, bulls outrank cows, but, as a rule, rank below all other classes. Market prices of bull beef are lower than those of any other class. Comparatively little bull beef is dispensed in the fresh-beef trade, as the bulk of it is used for sausage and dried beef.

Stag Beef

Stag beef is from a male that was castrated after it had advanced far enough toward sexual maturity to make reproduction possible. It posseses all of the characteristics peculiar to males. The inguinal ring is usually smaller than in a bull carcass, but slightly larger than in a steer carcass. There is wide variation

in stag beef, such variations depending largely on the age at which the animal was castrated. If castration was done at a comparatively early age, the carcass may make a very close approach in conformation, finish, and quality to that of a steer or heifer. If, on the other hand, the animal had attained considerable age, and had possibly been used for breeding purposes for a considerable time before castration, the carcass will possess most of the distinctive characteristics of bull beef. One characteristic which is very persistent, and is almost always present to at least a noticeable degree, even where castration was done at a comparatively early age, is the thickening of the muscle on the top of the neck which forms the crest.

Because of the limited supply, stag beef is one of the minor classes. In conformation and finish, stag beef surpasses cow and bull beef, but it is inferior to steer and heifer beef. In average quality it is superior to bull beef, but inferior to all other classes. In dressing percentage, however, stags are usually surpassed only by steers. Market prices of stag beef vary widely, depending largely on whether, in respect to the fundamental characteristics, it shows a strong resemblance to bull beef or to the higher classes. On the whole, prices probably average higher than those of cow or bull beef, but lower than steer or heifer beef.

It has already been shown that classes of beef involve uniform variations in the three fundamental characteristics—conformation, finish, and quality. The following table shows the relative standing of the various classes with respect to each characteristic. In individual instances exceptions are bound to occur, but it is believed that the following arrangement represents the general rule. Dressing percentage has nothing to do with determining either class or grade, but is added to the table for whatever value it may have.

Relative Excellence of the Classes of Beef

	Steer	Heifers	Cow	Stag	Bull
Conformation	1	2	5	3	4
Finish	1	2	3	4	5
Quality	1	2	3	4	5
Dressing per cent	1	2	5	3	4

Grading Fresh Beef

Grading is simply a continuation of the same analytical process used in classifying. In the first instance, the whole commodity of beef was divided into five general groups called classes. This first grouping, however, was along rather broad lines, and each class presented such a wide range of variation in virtually all fundamental characteristics that it was impossible satisfactorily to consider the class as a whole with a view to determining its value. The object in all grading is to accurately determine values.

Therefore, it is now proposed to subdivide the commodity still further. For example, to take a given class, such as steer beef, and divide it into smaller lots in such a way that the individual units which make up a given lot will have virtually the same degree of conformation, finish, and quality. In other words, each lot will be highly uniform in all essential respects. This grouping constitutes grading.

Basis of Grading

Grades of beef are based on variations in one or more of the three fundamental characteristics—conformation, finish, and quality. As a rule, variations occur in all three, but it is possible for two carcasses to be identical with respect to two characteristics and yet be placed in different grades because of variations in the third.

Of the three fundamental characteristics, quality is, by all means the most important. All beef is bought and sold very largely on the basis of quality. Many factors are taken into account by the beef grader before he makes his final determination as to grade, but his main object is to arrive at the degree of quality of the beef. The reason for this is that quality is the thing with which the consumer is most concerned.

The grader considers the firmness, color, and texture of the meat. He determines the age by the color and hardness of the bones, and he carefully notes the marbling or lack of marbling in the flesh. All of these things, however, are of value only as indicators of the quality of the carcass or cut. Even conformation and finish are of comparatively small consequence in themselves. They are, however, of vast importance because of the bearing which they have on the major consideration, which is quality.

The consumer applies the ultimate test of quality when he eats the beef. Fortunately for the grader, however, there is such a close relationship, amounting in some instances to cause and effect, between quality and a number of other more obvious and easily determined factors, that it is possible for him to determine very accurately what the degree of quality is. For example, finish is easily determined and a high degree of finish almost always accompanies a fair degree of excellence in quality.

Conformation is a still more obvious characteristic, and nature has so arranged matters that excellent conformation and a high degree of finish rarely exist without being accompanied by a commensurate degree of quality. Quality, therefore, is always uppermost in the mind of the grader, and carcasses and cuts of beef are placed in the various grades very largely on the basis of variations in quality.

STANDARD GRADES OF BEEF

There are seven grades of beef: Prime, Choice, Good, Medium, Common, Cutter, and Low Cutter. Using the corresponding numerical designations, the grades are No. A 1, No. 1, No. 2, No. 3, No. 4, No. 5, and No. 6. In the following discussion, the terms and corresponding numerical designations are combined for the purpose of enabling one to associate them.

Not all classes of beef, however, are divided into the full quota of grades. For example, steer beef and heifer beef each are divided into seven grades, No. A 1, or Prime, representing the highest, and No. 6, or Canner, the lowest grade. Cow beef, bull beef and stag beef, on the other hand, are divided into six grades, No. 1, or Choice, representing the highest; and No. 6, or Low Cutter, the lowest.

The question arises as to why there should be this variation in the number of grades into which the various classes are divided. It might logically be argued that one of two courses should be pursued in the matter: Either the various grades should be standardized, without regard to class distinction, or each class should be considered as a more or less distinct commodity.

If the grades, as such, are standardized, then Good beef is Good beef, whether it be derived from a steer carcass, a cow carcass, or a bull carcass. If, on the other hand, the grades are

not standardized as grades of beef, but merely as grades of the various classes of beef, then it might be argued that there is no reason why all classes should not be divided into an equal number of grades.

Under this latter system there would be no such thing as Good beef, but in each case it would be Good steer beef, Good cow beef, etc., each differing from all others in certain essential respects. Under such a system, No. A 1, or Prime grade, would represent not the highest grade of beef as a commodity, but merely the highest grade within each class.

The idea of so standardizing the grade that Good grade beef, for example, would represent a definite, well-defined thing, regardless of the class from which it was derived, is one which appeals strongly to the imagination. From the standpoint of simplicity it would be an ideal arrangement. This is particularly true because when the beef reaches the consumer he is not at all concerned as to the particular class of beef it represents, and even if he were so concerned he would have extreme difficulty in determining the class unless it belonged to a grade near one or the other extremes of the range. The fact remains, however, that the trade does discriminate very carefully between the different classes. Hence there must be some definite reason for such discrimination.

Having in mind the three fundamental characteristics on which grading is based, it is impossible to so arrange the grades in the various classes that they will be wholly comparable as between classes. For example, there is probably no grade or possible grade of cow beef that is identical with any grade of steer beef, nor is it conceivable that any grade of bull beef would be wholly comparable with any grade of cow beef.

It frequently happens that two carcasses belonging to different classes are virtually identical with respect to one or two characteristics. For example, certain grades of cow beef frequently are fully equal in quality to similar grades of steer beef. When this is true, almost invariably there are variations in the other characteristics, such as conformation and finish, which are so pronounced as to furnish a decided distinction between the two and make it inadvisable and impossible, so far as trade practice goes, to put the two in the same group.

Perhaps the reason for the incomparability of beef belonging

to the different classes, and hence the impossibility of standardizing grade irrespective of class, may be illustrated by considering three grades of steer beef and a corresponding number of grades of cow beef. If in each case grade No. 1 is represented by 100, grade No. 2 by 80 and grade No. 3 by 60, it will be obvious that in each class, grade No. 2 is 20 points under grade No. 1, and grade No. 3 is 20 points under grade No. 2. It should be borne in mind that it is all beef and that in both classes the grades are based on the three characteristics—conformation, finish, and quality. This being true, in each class the 20-point variation between grades represents a 20-point variation in each of the three characteristics—conformation, finish, and quality. Despite this fact, however, the two are not strictly comparable, grade for grade.

The reason for this consists in the fact that although in each class 100 points, representing the top grade, was made up of conformation, finish, and quality, the relative degree of these characteristics varied with the class. In other words, the starting point was not the same in both instances. For instance, in the case of steer beef the weights might run as follows: Conformation 20, finish 30, and quality 50, where as in cow beef the weights might be assumed as: Conformation 15, finish 25, and quality 60. Considering grade No. 2 as 20 points under grade No. 1, the same weights would be applied to the different characteristics, and so on with grade No. 3 and the lower grades.

With this in mind, it is apparent that although grade No. 3 in cow beef is indicated by 60 just as it is in steer beef, and for that reason grade No. 3 in cow beef is 40 points under grade No. 1, and despite the further fact that all grades are based on the same three fundamental characteristics; the fact remains that grade No. 3 in cow beef differs from grade No. 3 in steer beef not because it is made up of different characteristics, but because in the two classes those characteristics appear in different proportions.

In a word, the beef grader does precisely what the student in stock judging does when the latter uses a score card. In his mind the beef grader assigns certain weights to each of the characteristics—conformation, finish, and quality—and, while those weights are uniform throughout a given class, they vary between classes.

To sum up, in the system of grading outlined herewith, the best or top grade of cow beef is called No. 1 or Choice, instead of No. A 1 or Prime, simply because the degrees of conformation, finish, and quality in best cow beef and in the second grade of steer and heifer beef are more nearly equal than is true of best cow beef and No. A 1 or Prime steer or heifer beef. In the same manner the best bull beef and the best stag beef produced are called No. 1 or Choice, because the variations in degree of conformation, finish, and quality between such beef and No. 1 or Choice steer and heifer beef are less than between such bull and stag beef and the best beef in the other classes.

It is apparent that beef grading probably will never be reduced to the stage of exactness of application that has been reached in the grading of apples, oranges, potatoes, cotton, or grain. Some allowance must always be made for the personal equation of the commercial grader, who is forced to form his judgments at sight. However, there can be much greater exactness and much more uniformity in the determination of grades than has been in evidence in the trade heretofore.

Despite the fact that each class of beef has been subdivided into six or seven grades, each grade still represents such a wide range of variation in the fundamental characteristics that intermediate or subgrades are often resorted to by the trade. Generally these subgrades are indicated by the prefixes Top, Medium, and Low, the usual form of expression being Top Good, Medium Good, or Low Good, and the same with most of the other grades.

This "width" of the grades is generally reflected in a rather wide range of market quotations on the various grades. The trade almost never quotes a flat price on any given grade, the market value of beef belonging to a given grade usually being expressed in the form of a price range, such as "good steer beef, $15 to $18 per 100 lbs." It is impracticable, however, to describe these subgrades in a work of this sort. Detailed descriptions, therefore, of only the major grades, which are generally recognized by the trade and are therefore eligible for standardization, have been attempted.

In the descriptions of grades of beef which follow, no attempt has been made to fix definite lines of demarcation between grades. Reference to the definitions of grade and of the three fundamental characteristics on which grade depends will at once show,

not only the wisdom of such a course, but the impossibility of doing otherwise. Grades consist in degrees of variation, in conformation, finish, and quality, and no way has yet been devised whereby the degree of variation may be mathematically measured.

The purposes of this bulletin are to establish the principle of classifying and grading beef, and to fix as accurately as possible the type most representative of each grade. Minute descriptions of the carcasses, sides, or cuts which typify each grade are given. Such types, therefore, should be considered representative of the middle of the grade and reasonable variations both above and below the standard described should be expected. Obviously, in actual practice, specimens will be encountered which show considerable variation from the standards set up. The significance of this is merely that the specimen is very near the border line between two grades. In such instances the grader must check his data carefully with a view to determining the grade standard to which the doubtful specimen makes the nearest approach. Having made this decision, the beef will, of course, be placed in that grade.

Great care has been exercised in selecting nomenclature that is most suggestive of the grade. Those terms have been adopted which have been in most general use, but with varying significance, by the trade, the press, and students of the industry.

In order to standardize or fix these terms more clearly in mind, their definitions follow.

No. A 1, or Prime

No. A 1, or Prime, beef represents the best results of beef-cattle breeding, care, and feeding. Only beef from the highest types of beef cattle, that have been fed intensively on grain or other fattening and flesh-forming rations, are found in this grade. Cattle which produce this grade have unusually high dressing percentages and lack excessive amounts of wasty fat. The average dressing yield is about 60 per cent of the live weight. They are young, usually under 3 years of age. The carcasses are perfect in quality, conformation, thickness of flesh, finish, texture, grain, and tenderness, and generally weigh between 500 and 700 pounds and not infrequently more. The number of such carcasses from all classes on the market during the year is very small, prob-

ably under 0.1 per cent of the total annual supply of carcass beef, excluding Canner and Cutter grades. They are in evidence in limited numbers, especially following the National and International Livestock Shows and during Christmas holidays. They are the "exhibits" of the beef trade, and are derived almost entirely from cattle that have been prepared for show purposes. The grade is composed principally of steers. There are a few Prime heifer carcasses, but no Prime cow, bull, or stag carcasses.

No. 1, or Choice

No. 1, or Choice, beef closely resembles No. A 1, or Prime, in nearly every respect. It generally is slightly deficient in quality and in finish. The fat may be slightly excessive or wasty, or it may be less than required for the Prime grade. Carcasses in this grade usually are from young animals of superior beef breeding, under 3 years of age, that have been fed intensively, but possibly not to the degree of those producing Prime beef. Such carcasses are blocky, thick, smooth, and far above the average. Beef of this grade is more plentiful in winter and spring, but is available in limited quantities throughout the year. Steer carcasses predominate.

The grade also contains a small percentage of heifer beef and, occasionally, a few carcasses derived from well-finished young cows of the beef type. Practically no bull or stag beef is comparable in quality to No. 1, or Choice, beef in the steer, and cow classes. The trade, however, finds it convenient to apply this grade to bulls and stags, and for that reason the grade in those classes is recognized.

No. 2, or Good

The No. 2, or Good, grade includes a larger number of carcasses than Prime or Choice. Good beef is above the average in quality, conformation, and finish. It admits a wider range in age than do the higher grades. The carcasses are blocky, thick, smooth, and well-covered, usually showing some beef-type breeding, care in handling, and a moderate amount of intensive feeding on grain or concentrates. Such beef may meet most of the requirements of Choice beef, but be too fat and wasty to rank in that grade, or it may lack the necessary finish.

A small percentage of beef derived from superior types of beef

cattle fattened on grass and feeds other than grain and concentrates, also appears in this grade. This grade is the lowest that shows any appreciable amount of marbling. Good carcasses are found on the market throughout the year, but are more plentiful in winter and spring. The weight rarely falls below 450 pounds. The relative rank of the classes with respect to numbers of carcasses contributed to this grade is as follows: steer, cow, heifer, stag, and bull.

No. 3, or Medium

No. 3, or Medium, grade represents the average of beef carcasses. More than 50 per cent of all carcasses marketed annually fall within this grade. They are neither superior nor strikingly deficient in quality, conformation, or finish. The frames are slightly angular, the bones relatively prominent, and the flesh of average thickness. The fat, while in evidence and fairly well distributed, is not plentiful, except in fat cow carcasses.

Carcasses of this grade are in good supply throughout the year, but are more abundant in the summer and fall, when the better grades are relatively scarce. Weights range as low as 350 pounds. The relative rank of the classes numerically is about the same as that in the Good grade, but cows and steers are about equal.

No. 4, or Common

Beef falling in the No. 4, or Common, grade is all the term implies. It is usually derived from poorly-fed animals, scrubs, dairy, and thin range cattle. It is very deficient in quality, conformation, and finish, and generally shows advanced age. Carcasses are angular in shape, the bones are very prominent and generally white and flinty. The fat covering and the interior fats are yellowish, very scarce, and of poor quality. Often the exterior fat is so thin as to give the carcass a dark or bluish appearance. The flesh is usually tough and very shallow in all parts. Common is the lowest grade of beef offered regularly to the trade in carcass form under normal trade conditions. The entire carcass of a lower grade is not suitable for the butcher's block, and many Common carcasses are used for Cutter and Canner purposes. Common grade beef is usually in evidence throughout the year, but is more abundant in the summer and

fall. Cows contribute most to this grade, with steers, bulls, stags, and heifers, ranking in the order named. This grade represents about 20 per cent of the total annual supply of carcass beef.

No. 5, or Cutter

Cutter grade beef is so deficient in form, finish, and quality that it is rarely marketed in carcass form, except in seasons of scarcity. The word "cutter" is a trade term, and refers to the manner in which such carcasses are marketed—generally in cuts. Usually, only the ribs and loins of such carcasses will be accepted by the retail fresh-meat trade. Cutter carcasses, as a rule, lack fat covering, except for a thin coat over the back. The flesh is too thin, except in the ribs and loins, to make satisfactory cuts. Carcasses of this grade are therefore usually boned out for the boneless meat trade, and for curing, sausage, and canning purposes. The rounds often are converted into dried beef hams. Cows contribute most to this grade, which includes very little beef from the other classes. Carcasses thrown out of any grade because of extensive bruises often are referred to as "cutters," because they are never sold in sides or quarters, but are sent to the cutting departments, where the sound parts are converted into commercial cuts. When thus treated, the cuts fall in the grade to which they belong on the basis of quality, conformation, and finish. "Cutter" in this sense has no reference to the "cutter" grade.

No. 6, or Low Cutter

No. 6, or Low Cutter, grade is the lowest form of beef that is offered for human food. Carcasses that are unfit, in whole or in part, for the butcher's block come within this grade. They are often in such poor condition as to appear to be from animals suffering from anemia. This is especially true of old, worn-out dairy cows. The grade is composed very largely of beef from this class of livestock, and of starved or emaciated animals from other classes. Practically all carcasses of this grade are boned out. The meat is used chiefly for canning and sausage. A small percentage of boneless strips and cured beef is also obtained from this grade.

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Illustration No. 15

NO. A 1 OR PRIME STEER CARCASS

GRADES OF STEER BEEF

There are seven grades of steer beef: No. A 1 or Prime, No. 1 or Choice, No. 2 or Good, No. 3 or Medium, No. 4 or Common, No. 5 or Cutter, and No. 6, or Low Cutter.

No. A 1, or Prime, Steer Beef

No. A 1, or Prime, steer beef has ideal conformation. The outlines are especially attractive and suggestive of high-grade, palatable flesh. The carcass is relatively short and blocky, and is heavily and uniformly fleshed throughout. The rounds, loins, and ribs are exceptionally well-developed and rounded. The chucks and plates are very thick and compact, and heavily fleshed. The neck is short and plump. The shanks are short and well muscled. The superior development of the round extends well over, almost enveloping, the hind shank, giving much beyond the average amount of flesh there. Soft, pearly-white cartilages are found on the spinal processes or the chine bones and on the breast bones. The bones are soft and red with blood vessels, and the carcass presents every evidence that the animal had not gone far past 3 years of age.

The finish is ideal, being neither excessive nor deficient. There is an abundance of marbling in the thick cuts. The exterior surface of the carcass, including shanks and neck, is entirely covered with a smooth, brittle, slightly creamy-white fat that is not excessively thick or wasty at any point, the greatest depth being over the loins and ribs, which generally does not exceed three-fourths of an inch. The interior walls are well covered. The cod, kidney, crotch, and other interior fats are abundant but not excessive, and are firm, crumbly, and of creamy-white color. An excessive, or slightly deficient, amount of fat will bar from this grade a carcass otherwise of prime quality.

No. 1, or Choice, Steer Beef

No. 1, or Choice, steer beef does not differ radically from Prime steer beef. It is excellent quality, conformation, and finish, but is slightly below Prime grade in one or more of the qualifying characteristics. The greatest variations generally occur in quality and finish, but in no case are these pronounced.

The fat covering is smooth or slightly wavy. The cod, crotch, kidney and other interior fats may be slightly less or more than

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Illustration No. 16

SIDE OF NO. 1 OR CHOICE STEER

required for the ideal carcass. Often such fats are more abundant and wasty, but they are always of the best quality and are similar in color and consistency to those in Prime beef. The cartilages on the chine and breast bones are pearly-white, but may be slightly ossified, and the bones may be soft and red, or slightly hardened, and of grayish-white color, especially if the animal was nearing 4 years of age. Marbling is always present in the loins, ribs, and chucks, and the flesh is firm, velvety, and of an attractive light or cherry red color. All beef surpassing the specification for the Good grade, but failing to qualify as Prime, belongs in this grade. While No. 1, or Choice, beef may appear on the market at any time during the year, it is never abundant and is more in evidence in the winter and early spring. The weights are similar to those of Prime grade.

No. 2, or Good, Steer Beef

No. 2, or Good, steer beef has good conformation, finish, and quality. In these respects it is above the average, but does not qualify for Choice grade. The carcass generally does not have the blocky, well-rounded form of those in the superior grades, but is more angular. The hip and shoulder joints are slightly visible, the loins and ribs are moderately round and plump, but inclined to flatness. The rounds, while reasonably thick and heavy, are not full toward the shank. The shanks are inclined to be long and tapering, but not to a marked degree. The fat covering extends well over the exterior surfaces, generally is firm, and at times slightly bunchy, especially over the loin, rib, and neck. The lower part of the rounds, shoulders, neck and shanks generally has little or no fat covering. The cod, kidney, crotch, and other interior fats are in moderate supply, and are sometimes wasty. Fat generally does not extend completely over the walls of the forequarters, as in the better grades. The fat is of good quality, but often is soft and may have a slightly yellowish tinge. The cartilages on the chine and breast bones usually have lost their pearly luster and have become partly ossified and firmly attached to the bones, which, in such cases, are somewhat hard and gray. This does not apply, however, to carcasses of animals slaughtered under 3 years of age. The "eye"[1] of the rib and loin is above the average in thickness and

[1] The "eye" of the rib, or loin, is a term used to describe the appearance of the cut surface of the heavy muscles of the back at the point where the side is quartered.

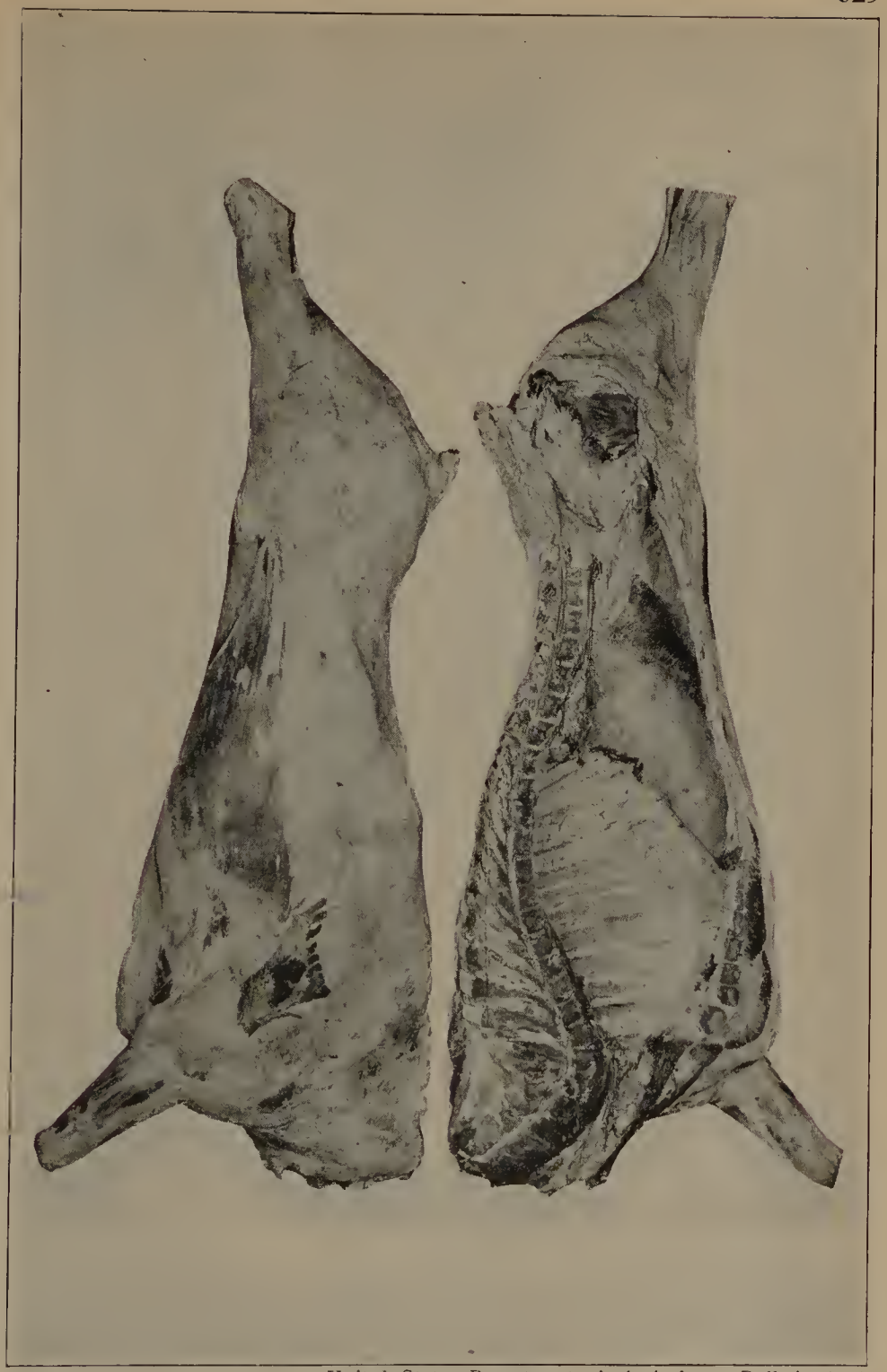

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Illustration No. 17

SIDE OF NO. 2 OR GOOD STEER

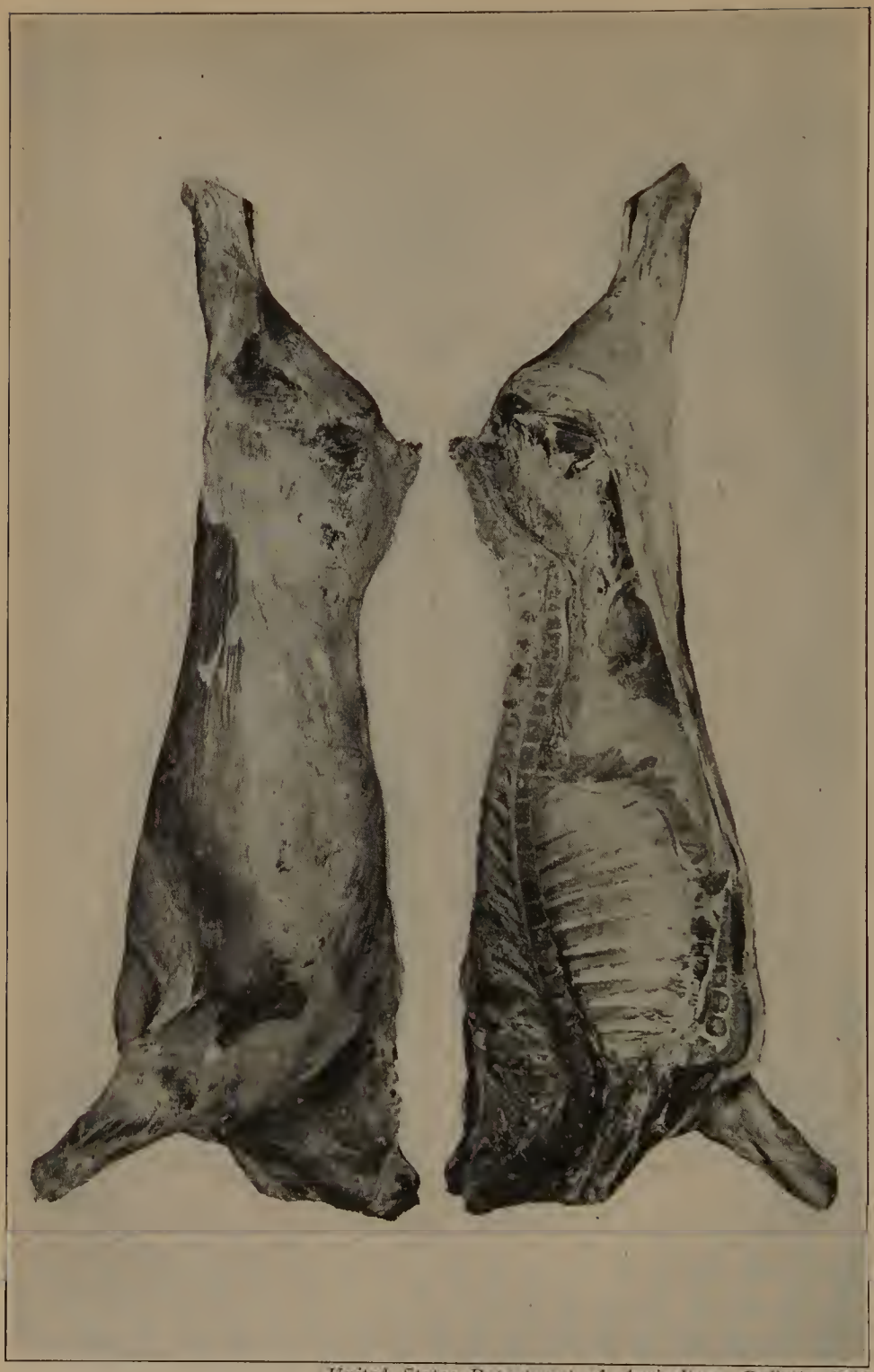

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Illustration No. 18

SIDE OF NO. 3 OR MEDIUM STEER

shows some marbling, but the Good grade is the lowest in which this last characteristic appears.

The flesh generally is of good color, but may be a shade darker than that of Choice or Prime beef, and often is somewhat soft and slightly inclined to be watery. This grade is on the market in moderate quantities throughout the year, but is more abundant in the late fall, winter, and spring months. A very few Good steer cracasses average as low as 350 pounds. The range is from this weight upward.

No. 3, or Medium, Steer Beef

No. 3, or Medium, steer beef has irregular or rugged conformation. This is apparent in the general outline of the carcass, which shows a deeper curvature of the back, rough and proportionately large chucks and plates, long shanks, prominent hip and shoulder joints, flat or depressed loins and ribs, long neck, relatively long, flat and tapering rounds, and prominent bones. The flesh throughout the carcass is of average thickness and this grade reflects the average of quality of carcass beef on the market throughout the year. Because of the shallowness of flesh and thinness of fat covering, the broad sinew which runs along the backbone is often visible. The fat covering is fair over the back, but very thin or entirely absent over a large part of the rounds, chucks, neck, and shanks. There is a small amount of cod, kidney, and crotch fat. The other interior fats are present but very thin. They do not cover the inner walls of the forequarter, but are more in evidence in the hindquarter. They generally are of a yellowish-white color, soft, and of average quality. Usually the cartilages are hard and white, and the bones grayish, or white and flinty. This does not apply to carcasses of animals under 4 years old, a liberal number of which are in the Medium grade. The "eye" of the loin and rib, which varies according to the flesh condition and size of the animal, lacks the depth noted in the better grades, but in this grade is generally sufficiently thick to satisfy the average popular demand for steaks and roasts. The flesh usually is coarse, "stringy," soft, and watery, and inclined to a slightly dark red color. It has no marbling, but has sufficient finish and quality to satisfy the average consumer. Carcass weights range from 350 to 750 pounds, according to the type and age of the animal.

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Illustration No. 19

SIDE OF NO. 4 OR COMMON STEER

No. 4, or Common, Steer Beef

No. 4, or Common, steer beef is decidedly deficient in quality, conformation, and finish. It is the lowest grade of steer beef appearing regularly on the market. The outlines are irregular, or angular, and rangy. The hip and shoulder joints are prominent, and the chucks and plates are relatively wide and thin. The loins and ribs are flat, or sunken. The broad ligament along the backbone is plainly visible. The rounds, neck, and shanks are long and thinly fleshed. Bones are prominent, and generally white and flinty, and the cartilages usually are completely ossified. Such beef has very little exterior fat covering, which is confined almost exclusively to a thin covering over the loins and ribs, and is of a yellowish-white color. The cod, crotch, kidney, and interior walls have very little if any fat, and this is of very poor quality. The "eye" of the rib and loin is decidedly lacking in size, which indicates a deficient covering of flesh throughout the carcass. The flesh is decidedly coarse, soft, "stringy," tough, and watery, and of dark-red color. This grade is found on the market at all times, although in limited amount during late winter and early spring. Carcass weights range from 300 to 550 pounds.

No. 5, or Cutter, Steer Beef

Beef of the Cutter grade usually comes from ill-shaped, emaciated steers. Poor feeding, lack of breeding, and ald age are the main reasons for the appearance of this grade of beef on the market. The carcass is decidedly deficient in virtually all of the characteristics demanded by the consumer of block beef. Conformation is angular, and the only fat on the exterior surface is a thin covering over the back. The flesh on most parts of the carcass is so thin, and the ratio of bone to flesh so high, that few consumers will accept it. Hence most of the carcass is boned out and sold either as boneless cuts, or cured and used in sausage. Sometimes one or two cuts, usually the loins and ribs, are sold without boning, hence the term "cutter." Although such beef is always present on the market in limited quantities, it is particularly noticeable after periods of drought and in sections where cattle raising has not made much progress, and where the purchasing power of the average consumer is very low.

No. 6, or Low Cutter, Steer Beef

Low Cutter steer beef is the lowest grade of steer beef recognized by the trade. It includes a nondescript lot of carcasses which are so deficient in flesh and fat that they can not be sold in retail cuts. They are therefore boned out, and used either for canning or sausage. Comparatively little Low Cutter steer beef is offered, under normal conditions; but during periods of drought considerable numbers of steers, so emaciated that the carcasses can be utilized only in this way, go to market.

GRADES OF HEIFER BEEF

There are seven grades of heifer beef: No. A 1 or Prime, No. 1 or Choice, No. 2 or Good, No. 3 or Medium, No. 4 or Common, No. 5 or Cutter, and No. 6 or Low Cutter.

No. A 1 or Prime Heifer Beef

Normally, the quantity of Prime heifer beef available is negligible. The few carcasses that are found so closely resemble those of prime steers in every respect, except sex, that a separate description of the grade is not made in this publication. For all practical purposes, the description of No. A 1, or Prime, steer beef can be applied to No. A 1, or Prime, heifer beef.

No. 1, or Choice, Heifer Beef

No. 1, or Choice, heifer beef has excellent quality, conformation, and finish. In most respects it does not differ materially from steer beef. The greatest variation is in conformation, due to the difference in sex. A Choice heifer carcass is slightly less rugged in appearance than is that of a Choice steer. The outlines are regular, smooth, and graceful, and suggestive of an abundance of flesh which has a fine grain, and is of light to medium-red color. The loins, ribs, and rounds are full-fleshed and well-rounded, but to slightly less degree than those of a Choice steer. The chucks and plates compare favorably with those of steer beef, and the shanks and neck are small and plump.

The exterior surface is almost completely covered with smooth, creamy-white fat of moderate thickness and excellent quality. The greatest depth of fat is over the loins and ribs, with only a thin covering over the shanks, neck, shoulders, and lower

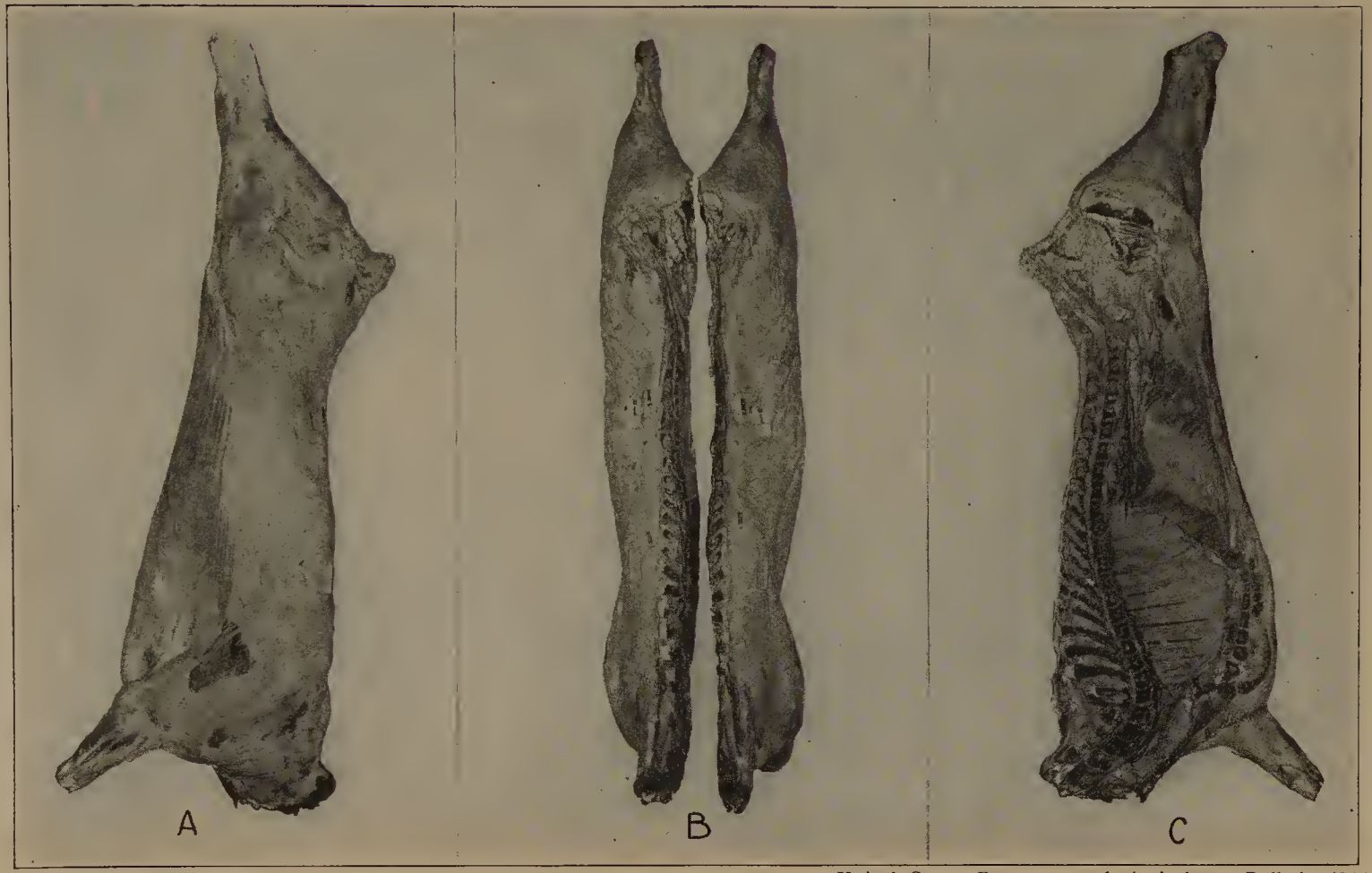

Illustration No. 20

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NO. A 1 OR PRIME HEIFER CARCASS

A, outside; B, whole carcass; C, inside

round. The kidney, crotch, and breast fats are generally more abundant than in steers of the same grade, but are not excessively wasty. They have the same quality and color as those of Choice steer beef. The udder is the point of greatest waste. In all other respects, the Choice heifer resembles the Choice steer, and is equally desirable from the consumer's standpoint. Carcass weights range from 350 to 600 pounds.

No. 2, or Good Heifer Beef

No. 2, or Good, heifer beef is above the average of the class in quality, conformation, thickness of flesh, and finish, but is too deficient in one or more of these factors to qualify for Choice grade. The outlines are inclined to be angular, on account of the development of sex characteristics. The carcass is relatively long in proportion to the depth of flesh. The hip and shoulder joints are noticeable, but not prominent. Ribs, loins, and rounds are of good build, but slightly inclined to flatness. The rounds show a virtually straight line from the tail joint to the shank, the shank being inclined to be long and tapering. The chucks and plates usually show slightly greater width in proportion to the length of carcass than do steer cuts of equal grade.

The "eye" of the rib and loin has good breadth and shows some marbling. The flesh is light to medium red in color. The fat covering generally is rough or wavy, but is not excessive, and is inclined to be bunchy over the loins and ribs. The shanks, neck, shoulders, and lower rounds may be thinly covered, or have no covering at all. The kidney, crotch, and breast fats are abundant and usually wasty, and frequently are soft and of slightly yellowish or creamy-white color. The interior walls of the forequarter are rarely entirely covered, while those of the hindquarters are well covered with a thin layer of fat. Carcass weights range from 350 to 550 pounds.

No. 3, or Medium, Heifer Beef

No. 3, or Medium, heifer beef, like steer beef of the same grade, represents the average of the class. It has irregular or angular conformation, moderate thickness of flesh, and is of sufficient quality and finish to satisfy the demands of the average consumer. The hip and shoulder joints are prominent, the chucks and plates are relatively large and wide, and are inclined

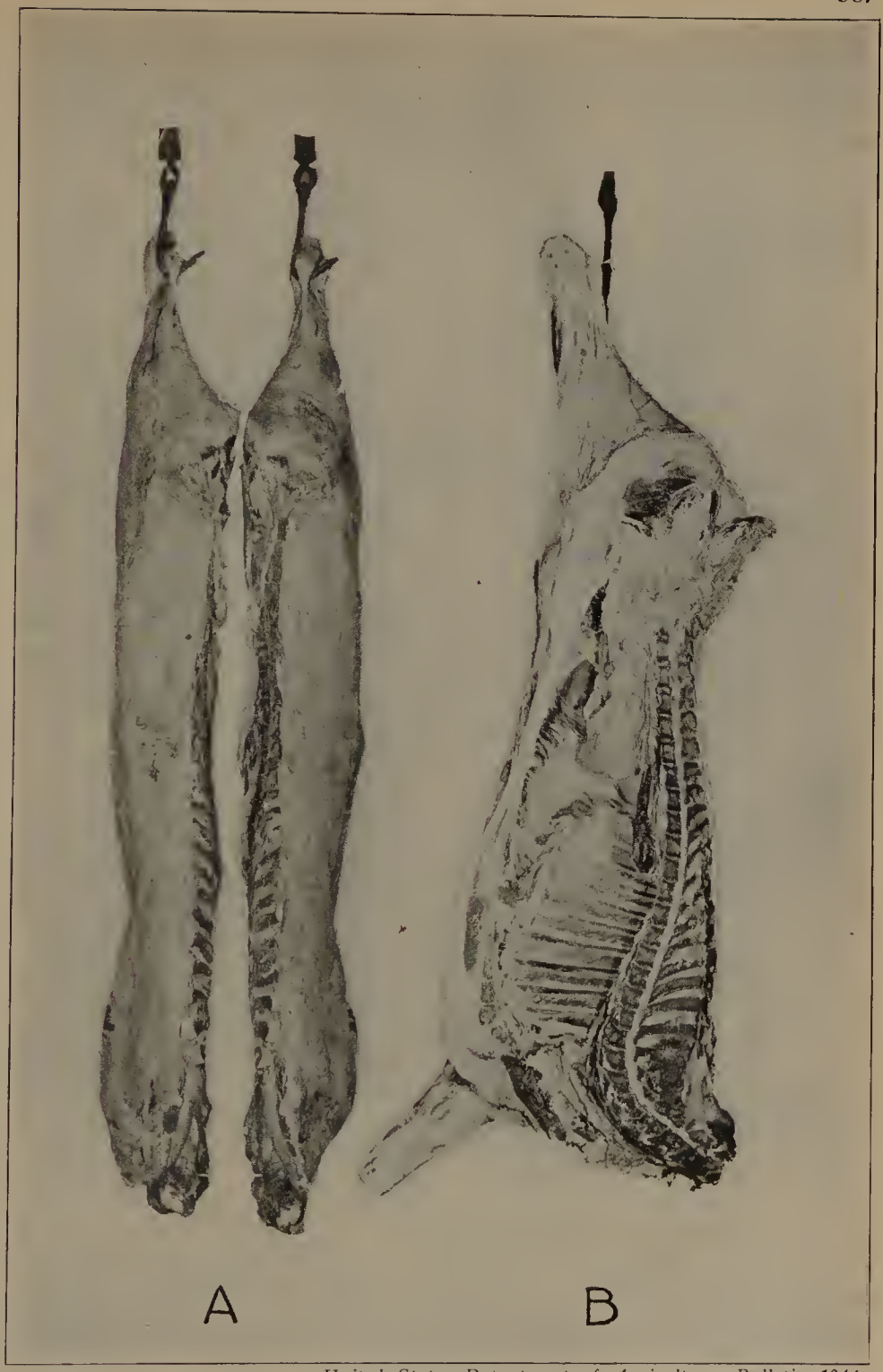

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Illustration No. 21

CARCASS OF NO. 1 OR CHOICE HEIFER

A, whole carcass; B, inside

to be rough. The loins and ribs are shallow. The rounds are of average thickness, but are lacking in the fullness and amount of flesh of the better grades. The flanks are relatively thin and light. The neck is long, thin, and tapering. The "eye" of the rib and loin lacks the thickness of the better grades, but has sufficient breadth to satisfy the average retail demand for steaks and roasts from these parts.

The exposed flesh shows no marbling, and lacks the light-red color common to beef of better finish. It is moderately coarse, "stringy," tough, and soft or watery, indicating a lack of concentrated feed. The outside fat covers the ribs, loins, rump, and a small portion of the chucks, but is absent from the lower round, shoulders, shanks, and neck. The interior fats generally are absent from the forequarter, except small amounts of breast fat. There is a small amount of kidney and crotch fat of average quality, and this usually has a yellowish tint. This grade is on the market throughout the year, especially in the cities and outlying sections within easy reach of the large packing centers. Carcass weights range between 350 and 550 pounds.

No. 4, or Common, Heifer Beef

No. 4, or Common, heifer beef is the lowest grade of this class in which the whole carcass is sold to the retail trade. The grade is composed mostly of carcasses from immature or underfed "long" yearling females. The conformation is decidedly irregular and angular. The hip and shoulder joints are very prominent. The curve in the back is very pronounced. Rounds, shanks, and neck are long and thinly fleshed. The flesh throughout lacks depth and attractiveness, on account of the absence of fat or finish, but very often is surprisingly tender, especially in carcasses from young animals. There is practically no fat on the exterior surface, and very little on the breast and in the crotch, and over the kidneys.

The "eye" of the loin and rib lacks the breadth ordinarily sought by the average trade, and may have the pinkish tint of "split veal," or it may have a dark-red color and a watery appearance. The number of heifer carcasses of this grade is negligible as compared with the total number of carcasses on the market. Carcass weights range from 300 to 450 pounds.

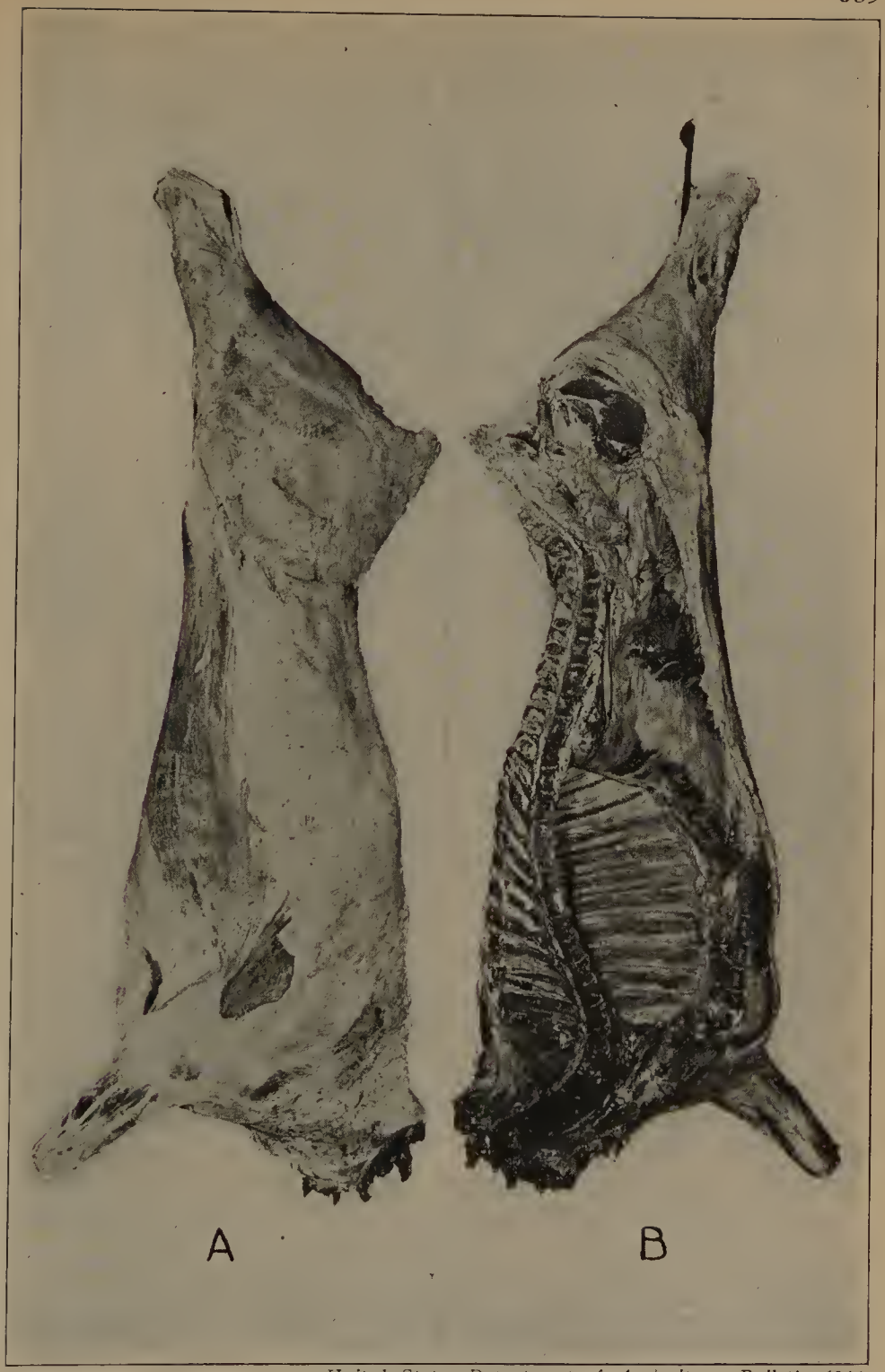

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Illustration No. 22

SIDE OF NO. 2 OR GOOD HEIFER

A, outside; B, inside

No. 5, or Cutter, Heifer Beef

Heifer beef of the Cutter grade is quite similar to that belonging to the corresponding grade in the steer class. It comes from animals so thin and emaciated that, as a rule, only the loins and ribs can be sold in retail cuts. Such beef is decidedly deficient in conformation, quality, and finish. It is not produced with commercial intent, but is an accident of the beef-cattle industry, being the result of drought, neglect, or some other untoward condition. As is true of steer beef of the corresponding grade, Cutter heifer beef is used mostly for sausage or canning. Under normal conditions the supply is negligible.

No. 6, or Low Cutter, Heifer Beef

This is the lowest grade of heifer beef recognized by the trade. It includes virtually all heifer carcasses so thin and lacking in flesh and fat that even the loins and ribs can not be dispensed in retail cuts. As the name implies, most beef of this grade is canned, although some is used in sausage.

GRADES OF COW BEEF

There are six grades of cow beef: No. 1 or Choice, No. 2 or Good, No. 3 or Medium, No. 4 or Common, No. 5 or Cutter, and No. 6 or Low Cutter. There are no Prime cow carcasses.

No. 1, or Choice, Cow Beef

No. 1, or Choice, cow beef is rare. It generally comes from an animal of an improved beef type that has not had more than one calf. It compares favorably with Choice heifer beef in quality, but in conformation it is usually more angular. The hips are more prominent, and the exterior and interior fats may be more excessive and wasty. It has excellent depth of flesh, and possesses good finish and quality. The "eye" of the rib and loin is smaller, but otherwise is similar to that of the same grade of heifers or steers. Aside from the pronounced sex characteristics, the presence of the udder and the absence of the cod fat, and the inclination to carry more fat on the back, rump, and round and on the interior parts, this grade differs but little from that of steer and heifer beef of the same grade. Weights range from 450 pounds up.

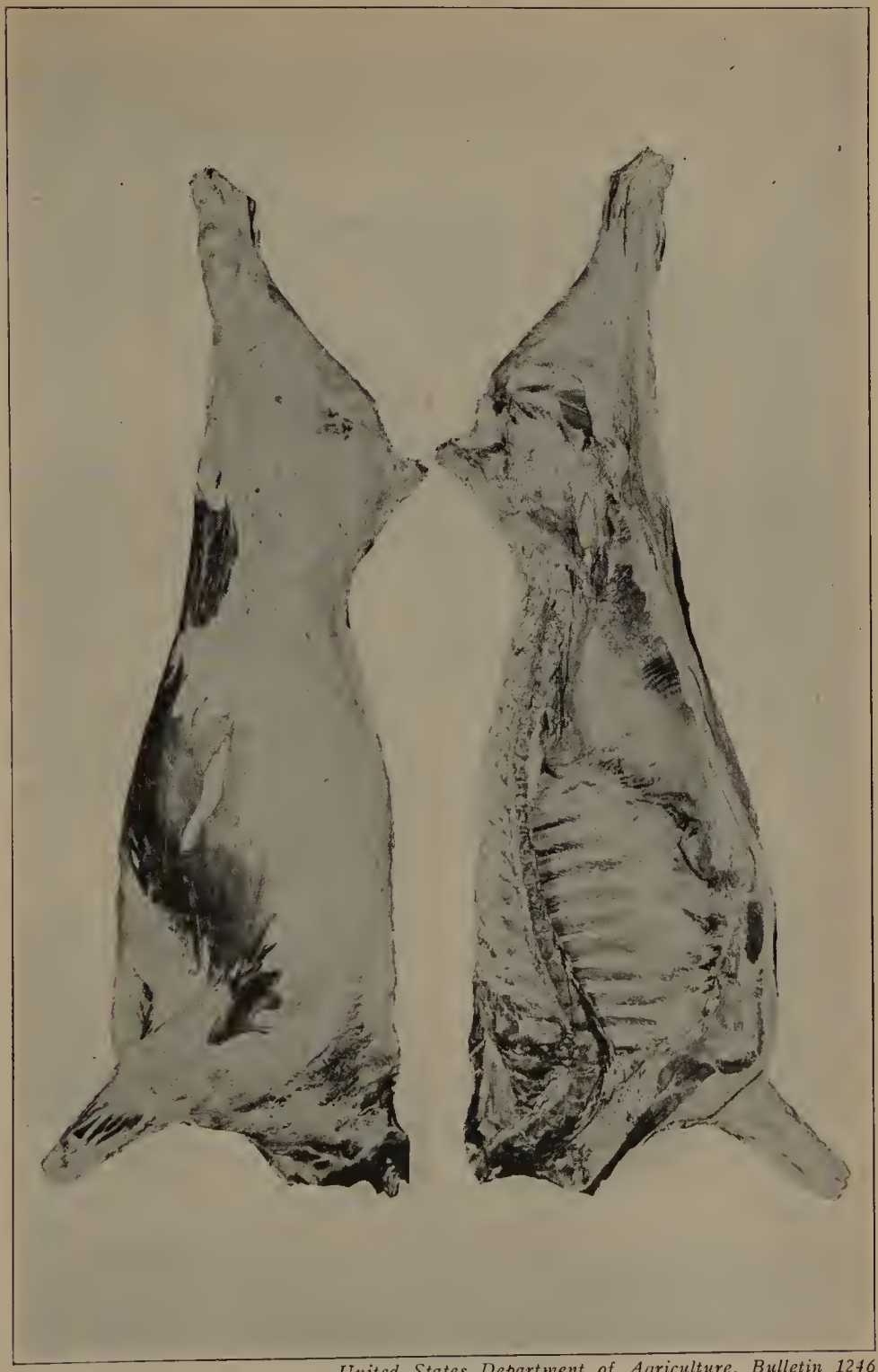

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Illustration No. 23

SIDE OF NO. 2 OR GOOD COW

No. 2, or Good, Cow Beef

No. 2, or Good, cow beef has good conformation, except for the pronounced curve in the back just forward of the rump. The loins and ribs are relatively thin, and the rounds, while heavy, lack the depth of steer rounds of the same grade. This is especially noticeable near the shanks, which are relatively longer and more tapering than in steer beef. The neck is relatively thin. The "eye" of the loin and rib is above the average of the class in thickness. The flesh is of good color, and has a moderate amount of marbling.

Although a Good cow carcass may carry more fat, the quality is comparable to that of the same grade of steer and heifer beef. The carcass is well covered with fat, except over the neck and foreshanks, and is inclined to be rough, patchy or "gobby" on the ribs, loins, and rump. The interior fats are abundant, especially over the kidney, in the crotch, and on the breast, and they usually have a pronounced yellowish tint, and are of average quality. The interior walls of the hindquarter are especially well covered, but those of the forequarter are not entirely covered. The fat here appears in ruffles or waves along the ribs, leaving the muscular tissues along the bones partly exposed. Such carcasses are on the market throughout the year, but are more abundant from late fall to early spring. Carcass weights range from 425 to 750 pounds.

No. 3, or Medium, Cow Beef

This grade includes the bulk of cow beef on the market. Such carcasses are very angular, and generally coarse and ungainly. The hip and shoulder joints are prominent. The chucks and plates are relatively thin and wide. Such carcasses are clearly deficient in thickness of flesh, finish, and quality, but fulfill the demands of the average consumer for small steaks and roasts of fair quality. The loins and ribs are flat or sunken. The broad ligament along the backbone is visible. The rounds are thin and flat, and sunken about midway between the tail and hock joints. The shanks and neck are long and thinly fleshed. The bones are hard and gray, except in young cows.

There is a moderate amount of slightly yellow rough fat of low quality over the back, from the chuck to the rump. The plates, flanks, shanks, and neck have little or no fat covering. The interior fats are present in sufficient quantities to show an

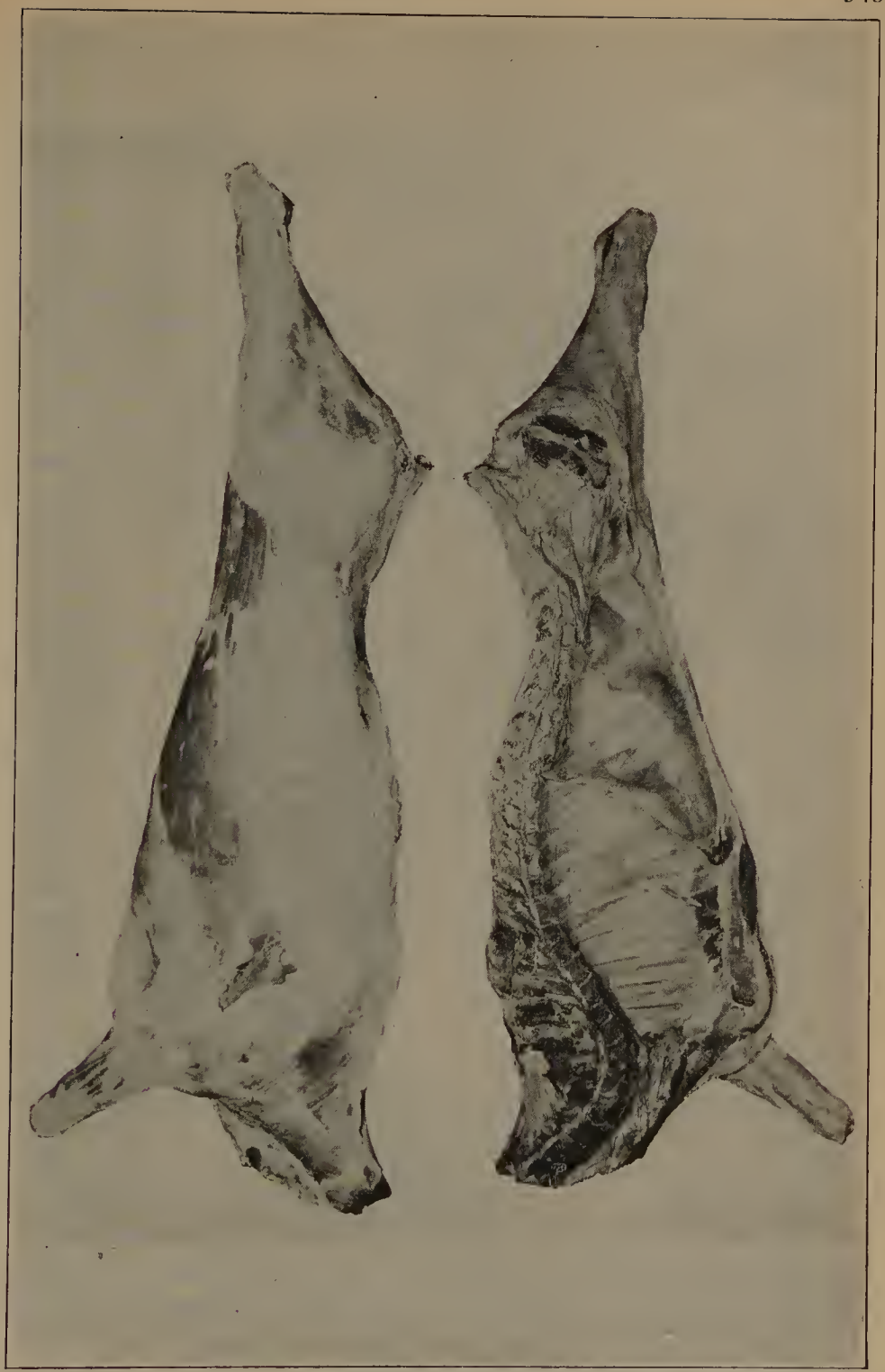

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Illustration No. 24

SIDE OF NO. 3 OR MEDIUM COW

average degree of finish. The "eye" of the ribs and loins is smaller than in the same grade of steers and heifers. The flesh usually is slightly darker in color and often is coarse in texture and inclined to toughness. The bones usually are prominent, white, and flinty. Weights range from 350 to 550 pounds.

No. 4, or Common, Cow Beef

No. 4, or Common, cow beef is decidedly deficient in quality, conformation, thickness of flesh, and finish. It is rough, coarse, and angular. The hip and shoulder joints, ribs, and backbone are prominent. The flesh is thin in all parts, but of sufficient thickness to sell over the butcher's block. Such carcasses have practically no fat on the exterior and interior surfaces, and the flesh is dark red, tough, "stringy," coarse, and watery. Weights range from 325 to 450 pounds.

No. 5, or Cutter, Cow Beef

No. 5, or Cutter, cow beef usually is so deficient in quality, conformation, thickness of flesh, and finish that it is not suitable for block purposes, and is rarely offered to the trade, except in such wholesale cuts as light loins, chucks, and rounds, or in boneless cuts, such as boneless chucks strips, and rolls, which are used chiefly by the restaurant and hotel trade. Some Cutter carcasses compare favorably with those of the Common grade, especially those having relatively thick loins and ribs. They are, however, markedly deficient in thickness of flesh in all other parts and have very little fat. The flesh is coarse, dark, and usually tough.

No. 6, or Low Cutter, Cow Beef

No. 6, or Low Cutter, cow beef is the lowest grade of cow beef, and is extremely thin in all parts, and very irregular in conformation. All bones are very prominent, and the angularity is further emphasized by an extreme lack of finish. Carcasses of this grade come almost exclusively from wornout dairy and breeding stock, and are entirely devoid of fat, except in carcasses that approach the Cutter grade. Because of the absence of fat, the carcasses usually have a blue or very dark appearance. The flesh is coarse, dark, soft, and watery. It rarely is offered to the trade fresh, except in boneless strips, rolls, and chucks, being used principally for canning and sausage.

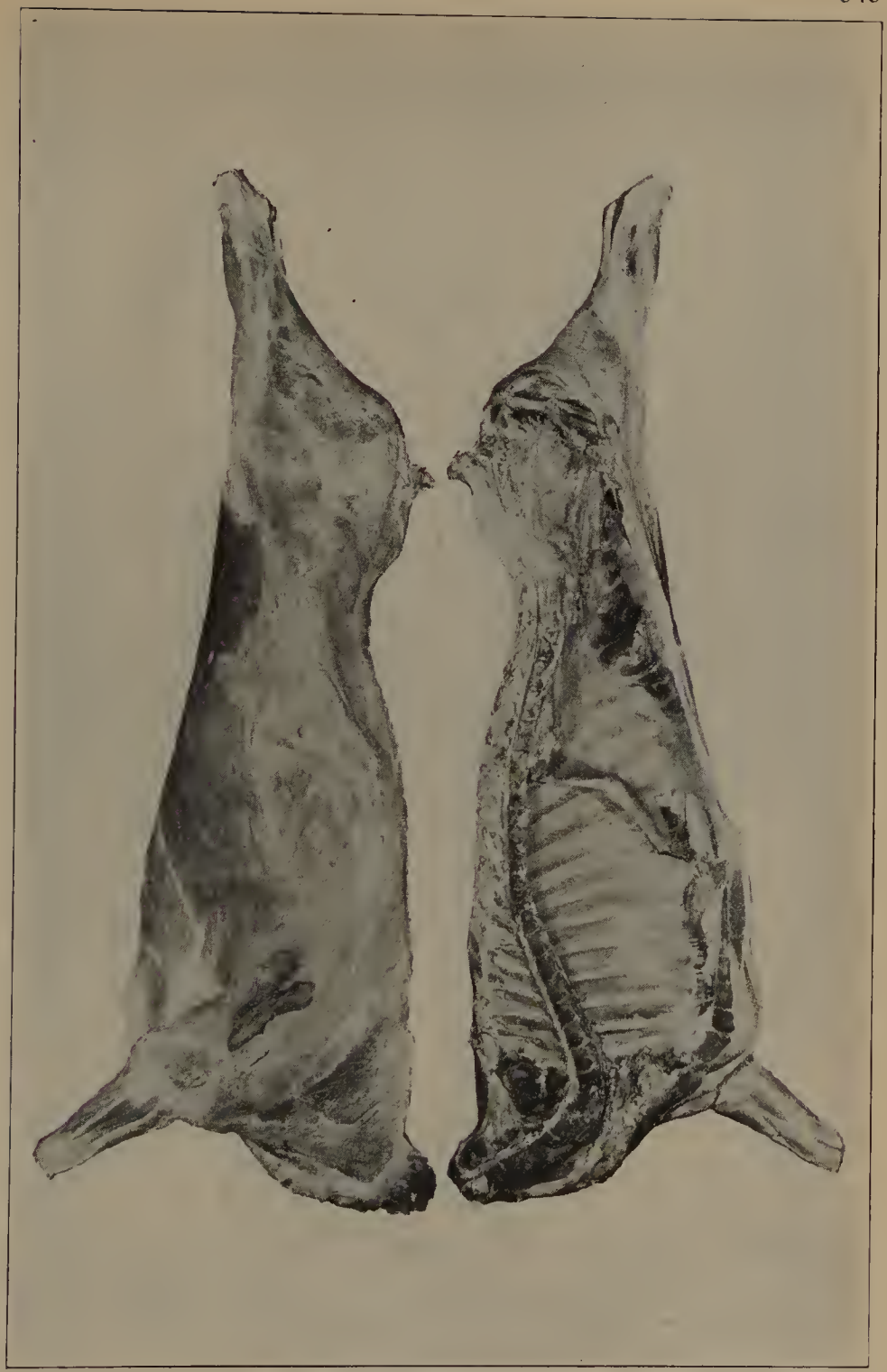

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Illustration No. 25

SIDE OF NO. 4 OR COMMON COW

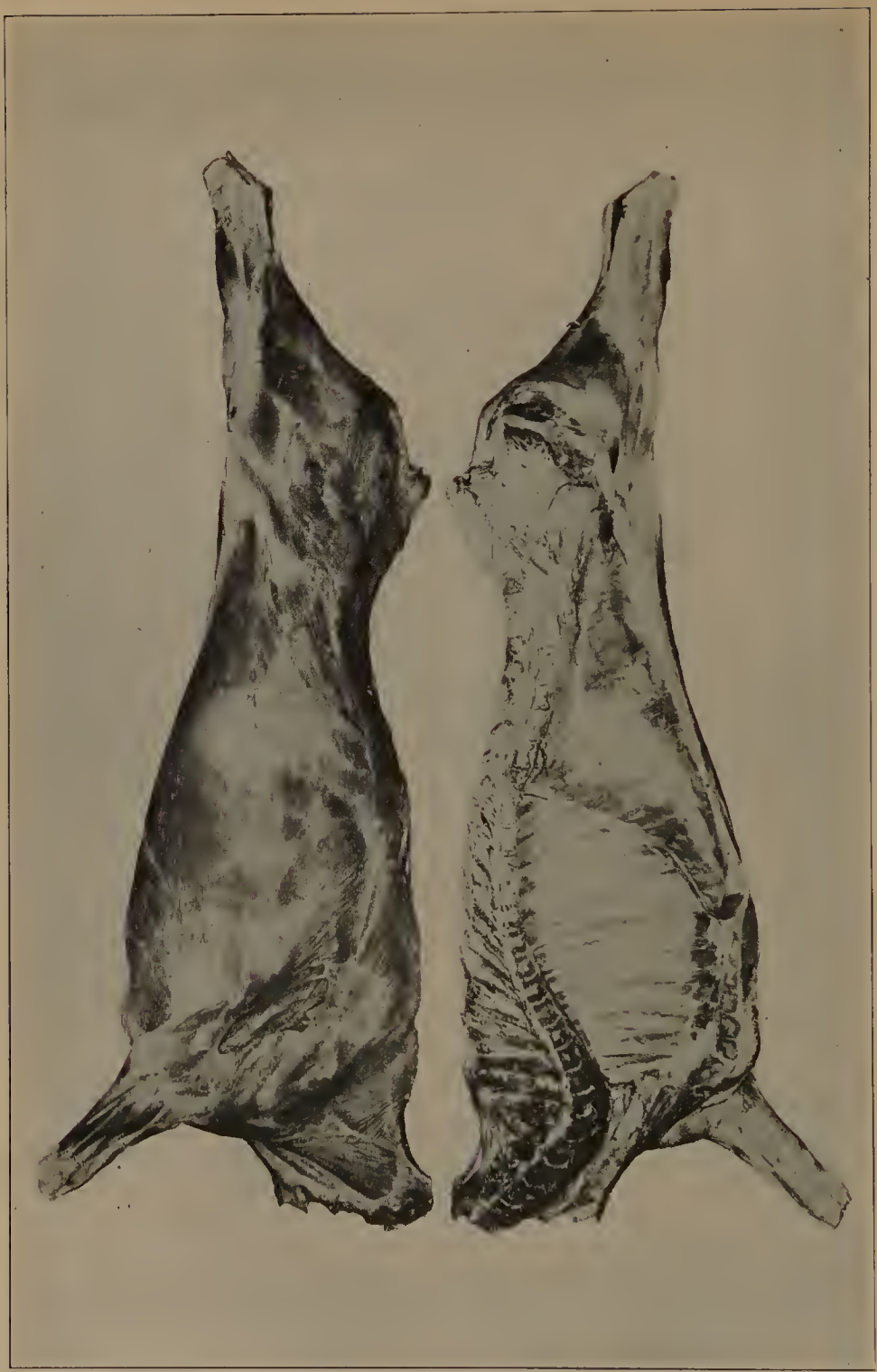

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Illustration No. 26

SIDE OF NO. 5 OR CUTTER COW

GRADES OF BULL BEEF

There are six grades of bull beef: No. 1 or Choice No. 2 or Good, No. 3 or Medium, No. 4 or Common, No. 5 or Cutter, and No. 6 or Low Cutter.[2]

No. 1, or Choice, Bull Beef

No. 1, or Choice, bull beef has the excellent conformation and depth of flesh characteristic of the superior beef type. The rounds, chucks, and neck are thick, or overdeveloped, and are very heavily muscled. The loins and ribs are broad, but tend to shallowness and are relatively small in proportion to the rest of the carcass. The exterior surface is well covered, but the fat, although rough, is not gobby or excessively deep at any point. The interior fats are plentiful, but lack the quality and brittleness of that of a Choice steer. Usually, such carcasses are from young, well-fed bulls, although older bulls sometimes produce this grade. The flesh generally is of a medium dark-red color, but is superior in quality to the average of the class. The "eye" of the loin and rib shows no marbling, but is firm and comparatively dry. Bull beef rarely shows marbling. Carcasses of this grade are in no way comparable to those of choice steers, heifers, or cows, chiefly because they are markedly deficient in quality and finish. The flesh is darker, tougher, and lacks fat deposits along the muscle fibers. The percentage of Choice bulls is practically negligible. A carcass of this grade is found occasionally, but not frequently. The few that reach the market are used almost exclusively by retailers catering to a trade demanding low-priced meats.

No. 2, or Good, Bull Beef

No. 2, or Good, bull beef usually is from an animal of the best type, but lacks the superior finish of the Choice grade. Well-fed, inactive, heavy, dairy-type animals, and cross-breds, contribute a fair percentage of carcasses to this grade. The exterior surfaces, especially of carcasses from beef-type bulls, are covered with a rough but relatively thin fat, and the interior fats are of sufficient quantity to indicate more than an average finish. The

[2] No. 3, or Medium, bull carcasses and No. 4, or Common, bull carcasses are frequently referred to by the trade as "Bolognas."

finish may be similar to that of the Choice grade, but the carcass may be lacking in conformation and depth of flesh. The rounds, chucks, and necks are large and massive. Ribs and loins are relatively small, and inclined to be thin. The carcass is long, and the outlines rough and irregular. This is the lowest grade of bull carcasses that is sold over the butcher's block. Such carcasses generally are from young bulls, but a few aged bulls are found in this grade.

No. 3, or Medium, Bull Beef

No. 3, or Medium, bull beef is of average conformation and depth of flesh for this class, but has a scant supply of fat over the kidneys and in the crotch, and none on the inner surface of the ribs. The flesh is dark, tough, and relatively dry, and is especially adapted to the needs of the sausage trade, because of its ability to absorb water. Such carcasses generally are known as "Bologna" carcasses, and often are referred to as "Choice Bologna bulls." The flesh of the rounds is converted chiefly into beef-ham sets for the dried-beef trade. Dairy-type and inferior beef-type bulls comprise the bulk of this grade. Such carcasses are rarely sold over the block.

No. 4, or Common, Bull Beef

Carcasses of No. 4, or Common, bull beef, although fairly well developed in the rounds, chucks, and neck, lack the conformation and depth of flesh of the better grades. They are rough, coarse, angular, and have no fat deposits on the interior or exterior surfaces. The flesh is dark, tough, and "stringy." Carcasses of this grade also are known as "Bologna" bulls, and find a ready market for sausage and cured-beef purposes, but are not suitable for retail fresh-meat trade.

No. 5, or Cutter, and No. 6, or Low Cutter, Bull Beef

In ordinary market experience, there is very little bull beef that falls below the Common grade. During periods of extreme drought, however, a few bulls usually come to market which are so emaciated that they do not produce beef which could even be graded as Common. Furthermore, in certain sections of the country, where cattle husbandry is extremely backward and where beef animals are given little or no care, but are allowed to

roam the woods and revert almost to their original wild state, inbreeding and lack of care sometimes produce bulls which are so small and misshapen that the beef from them can be graded only as Low Cutter or Cutter bull beef. In this connection, the term "Cutter" is somewhat of a misnomer, although in certain sections such carcasses are cut up and retailed to an undiscriminating trade.

Such beef possesses the low degree of conformation, finish, and quality which characterizes the Low Cutter and Cutter grades in other classes, but in each case emphasized by the peculiarities which render bull beef the least desirable of all classes of beef.

GRADES OF STAG BEEF

There are six grades of stag beef: No. 1 or Choice, No. 2 or Good, No. 3 or Medium, No. 4 or Common, No. 5 or Cutter, and No. 6 or Low Cutter.

There are fewer stags than bulls, and they are graded by virtually the same standard. Young stags are more desirable than older ones, and their carcasses often can not readily be distinguished from those of steers. Much depends on the age at which the animal was castrated. If that occurred shortly after the animal reached sexual maturity, the beef may make a very close approach, in most respects, to steer beef. If, however, castration was delayed until the animal had attained full maturity, and possibly, had been used for breeding purposes, the beef will have virtually all of the important and outstanding characteristics of bull beef.

No. 1, or Choice, Stag Beef

No. 1, or Choice, stag beef usually has brighter and more tender flesh than bull beef, with an appreciable infilling of fat along the muscle fibers not noticeable in bull beef, but it has very little, if any, marbling. In quality and finish Choice stag beef surpasses Choice bull beef. The fat covering, while somewhat rough, is well distributed over the exterior surfaces. The interior fats, while not excessive, are abundant and well-distributed and of slightly better quality than in Choice bull beef. They are, however, inferior in quality to that of a steer, heifer, or cow carcass of the same grade.

No. 2, or Good, Stag Beef

No. 2, or Good, stag beef resembles No. 2, or Good, bull beef in nearly every respect, except that it has slightly better finish and quality and the flesh is brighter and more tender. Otherwise there is not enough difference to warrant describing the grade in detail.

No. 3, or Medium, Stag Beef

No. 3, or Medium, stag beef also resembles bull beef of the same grade in nearly every respect. The flesh, though dark and tough, is brighter and slightly more tender and for that reason is superior to that of Medium bull beef. This grade is used freely by retail meat dealers catering to a trade requiring a cheap grade of beef. Such carcasses also are used in sausage.

No. 4, or Common, Stag Beef

No. 4, or Common, stag beef resembles Common bull beef in conformation and depth of flesh. Like Common bull beef, it rarely shows much finish or quality. The flesh is dark and inclined to be more watery than that of bull beef of the same grade. Otherwise, there is no appreciable difference between the two classes with reference to this grade.

No. 5, or Cutter, and No. 6, or Low Cutter, Stag Beef

Theoretically, there is nothing to prevent the existence of Cutter and Low Cutter stag beef, but such an article is practically unknown to the market. The reason for this is that in order to produce stag beef, castration must be performed after maturity. When this is done, it is with a view to putting the animal in market condition. Whenever a real effort to do this is made, the resulting carcass rarely grades lower than Common. In the rare instances where stag beef grading lower than Common is offered, it possesses virtually the same characteristics and deficiencies as Cutter or Low Cutter bull beef and is graded accordingly.

STANDARD WHOLESALE CUTS OF BEEF

All beef carcasses are divided, or split, into sides of nearly equal weight, as a part of the dressing operation, and are sent to the refrigerating rooms, which are known as "chill" rooms, "boxes," or "coolers." The right side of the carcass is known

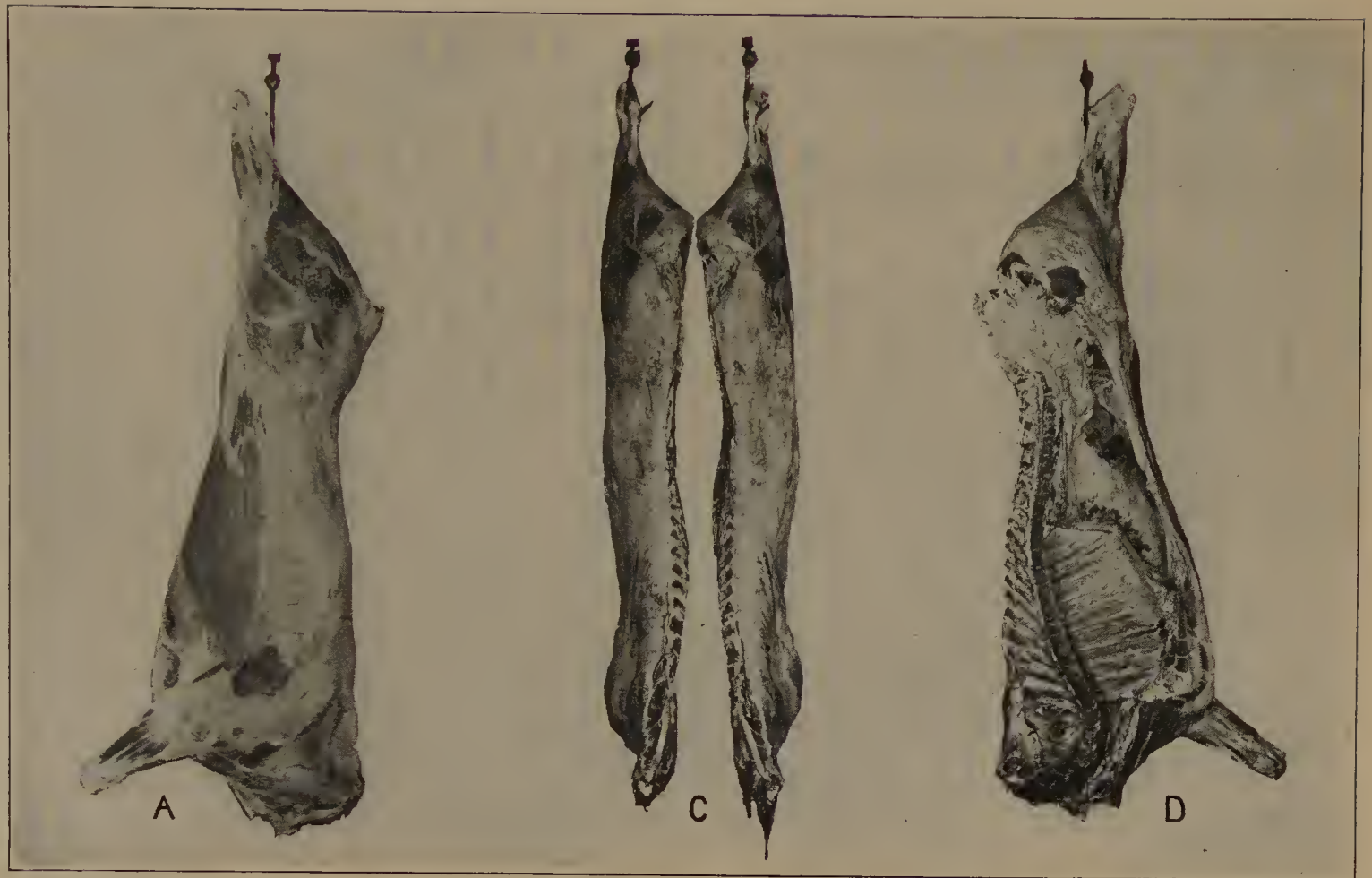

Illustration No. 27

United States Department of Agriculture, Bulletin 1246

CARCASS OF NO. 4 OR COMMON STAG

A, outside; C, whole carcass; D, inside

as the "closed side," because the suet around the kidney is firmly and snugly attached to the inner curvature of the loin near the backbone and can not be removed without danger of injuring the tenderloin[3] or "fillet." The left side is called the "open side" because the ball, or lower end, of the kidney knob[4] hangs free and can be removed easily with a knife. The "open" side is about 1 per cent heavier than the "closed" side.

As a part of the dressing operations, after carcasses are split into sides, a sawtooth instrument, or "scribe," is drawn heavily across the chine bones, which saws them partly through. The bones are then cracked by driving the ends backward. The operation tends to broaden the "eye" of the rib, and adds to convenience in handling the carcass. This is known as "scribing."

Comparatively few carcasses are offered to the trade in the side, most of them being divided into "fores" and "hinds," or forequarters and hindquarters. This quartering act is known as "ribbing," because the line of severance is determined by the ribs. Methods of quartering differ according to local trade customs, the number of ribs left on the hindquarter varying from none to five.

The so-called "Chicago method," which is the most prevalent, leaves one rib on the hindquarter. One or more ribs on the hindquarter serve to hold the flank distended, give the hind a full or rounded appearance in the region of the flank, and facilitate the circulation of air over the inner walls.

The method of "breaking up" or subdividing the quarters into wholesale cuts of primary parts also differs according to local trade customs. Variations often are so great that no comparison can be made satisfactorily with reference to relative yields, values, or prices, of either the wholesale cuts or the retail cuts derived from them. For instance, the flank is left on the round in some cities, on the loin in others, and is entirely removed in others. Other variations are frequent. Many of them are apparent in the tables which follow showing the percentage relation of the primary parts to the carcass according to the methods of cutting in certain cities where tests were made. The Western, or Chicago, method of cutting is more generally used than any other, and therefore in the following discussion that method of cutting is understood unless otherwise specified.

[3] Tenderloin should not be confused with the coarse muscle of the diaphragm often left hanging in the carcass and generally referred to as "the hanging tender."

[4] The kidney with its surrounding fat, or suet, is known as the "kidney knob."

In the Chicago method, sides are quartered in such a way as to leave about 48% of the weight in the hindquarter and 52% in the forequarter. The loin, round, rump, shank, and flank are obtained from the hindquarter, whereas the rib, chuck, plate, brisket, and foreshank or shin come from the forequarter. Some of these cuts, especially the loin and the chuck, often are further subdivided. Among the cuts of local significance, particularly in eastern markets, are "cross cuts" (chuck, brisket, and shin), rattles or triangles (chuck, plate, brisket, and shin), and backs (chucks and ribs). In Boston, the rattle includes only the plate, brisket, and shin. Such terms of local significance generally are confusing to the trade in other localities where the peculiar significance given those terms is unknown, and render price comparisons impracticable.

PERCENTAGE YIELDS OF WHOLESALE CUTS

The relation of the wholesale cuts to the side, expressed in percentage, varies with the method of cutting. The class and grade of the carcass also affect these percentages. They vary also, to some extent, with the shifting of values for the various cuts and with the desire of the wholesale dealer to get the "high dollar" out of his beef.

Information in Table 27 applies only to No. 2, or Good, grade beef in the markets named. In the lower grades the yields of the forequarter cuts usually are relatively higher, and those of the hindquarter relatively lower, than those shown in the tables. This is accounted for largely by the smaller amount of flesh in the preferred cuts of the hindquarter, and a relatively greater development of the forequarter, which are characteristic of the inferior grades of beef.

Table No. 27

APPROXIMATE PERCENTAGE OF TOTAL WEIGHT OF NO. 2, OR GOOD GRADE STEER CARCASSES REPRESENTED BY EACH WHOLESALE CUT UNDER DIFFERENT METHODS OF CUTTING.

Chicago, Ill.	Per cent.
Hindquarters (1 rib)	48.00
Forequarters (12 ribs)	52.00
	100.00
Rounds and rumps	24.09
Loins	16.50

Table No. 27 Continued

APPROXIMATE PERCENTAGE OF TOTAL WEIGHT OF NO. 2, OR GOOD GRADE STEER CARCASSES REPRESENTED BY EACH WHOLESALE CUT UNDER DIFFERENT METHODS OF CUTTING.

Flanks	3.53
Suet (including kidney)	3.88
Ribs	9.64
Chucks (square cut)	22.15
Plates	8.46
Briskets	6.00
Shanks (fore)	5.75
	100.00

New York, N. Y.	Per cent.
Hindquarters (1 rib)	48.00
Forequarters (12 ribs)	52.00
	100.00
Rounds and rumps	23.00
Loins	16.00
Kidneys (including suet)	3.50
Flanks	5.50
Ribs	9.60
Chucks (including brisket and shank)	33.70
Plates	8.70
	100.00

Boston, Mass.	Per cent.
Hindquarters (3 ribs)	51.12
Forequarters (10 ribs)	48.88
	100.00
Rounds (including flank)	23.05
Rumps	11.14
Loins (including kidney and suet)	15.26
Cod fats	1.67
Ribs	6.23
Rattles (including plate, brisket, and shank)	24.50
Chucks	18.15
	100.00

Philadelphia, Pa.	Per cent.
Hindquarters (no ribs)	46.00
Forequarters (13 ribs)	54.00
	100.00

Table No. 27 Continued

APPROXIMATE PERCENTAGE OF TOTAL WEIGHT OF NO. 2, OR GOOD GRADE STEER CARCASSES REPRESENTED BY EACH WHOLESALE CUT UNDER DIFFERENT METHODS OF CUTTING.

Rounds and rumps (including flanks)	34.00
Loins (including kidney and suet)	12.00
Ribs	10.00
Chucks (including shanks)	30.00
Briskets	4.00
Plates	10.00
	100.00

Pittsburgh, Pa.	Per cent.
Hindquarters (no ribs)	47.00
Forequarters (13 ribs)	53.00
	100.00
Rounds and rumps (including flank)	27.00
Loins (including kidney and suet)	20.00
Ribs	10.00
Chucks (cross cut, including brisket and shank)	30.00
Plates	13.00
	100.00

San Francisco, Calif.	Per cent.
Hindquarters (no ribs)	47.00
Forequarters (13 ribs)	53.00
	100.00
Rounds and rumps	24.00
Loins	17.00
Flanks (including kidney and suet)	6.00
Ribs	13.00
Triangles (including chuck, plate, brisket and shank)	40.00
	100.00

Seattle, Wash.	Per cent.
Hindquarters (1 rib)	48.00
Forequarters (12 ribs)	52.00
	100.00
	Per cent.
Rounds and rumps	24.00
Loins (including kidney and suet)	24.00
Chucks (including brisket and shank)	35.00
Ribs	10.00
Plates	7.00
	100 00

Table No. 27 Continued

APPROXIMATE PERCENTAGE OF TOTAL WEIGHT OF NO. 2, OR GOOD GRADE STEER CARCASSES REPRESENTED BY EACH WHOLESALE CUT UNDER DIFFERENT METHODS OF CUTTING.

Washington, D. C.	Per cent.
Hindquarters (no ribs)	46.00
Forequarters (13 ribs)	54.00
	100.00
Rounds and rumps	23.00
Loins (including flank, kidney, and suet)	23.00
Ribs	10.00
Chucks	23.00
Plates	7.00
Briskets	7.00
Shanks	7.00
	100.00

Los Angeles, Calif.	Per cent.
Hindquarters (1 rib)	48.00
Forequarters (12 ribs)	52.00
	100.00
Rounds and rumps	21.4
Loins	20.85
Flanks	3.25
Kidneys	.39
Suet	1.59
Hanging tender	.33
Triangles (including chuck, plate, brisket, and shank)	38.50
Ribs	13.35
	100.00

The foregoing table shows striking variations in the yield of wholesale cuts from hindquarters and forequarters in different markets. Other variations exist in other cities, and often there are similar variations in the same market. It is apparent that there is almost as much need for standardized methods of cutting carcass beef as for standardized market classes and grades. This need is especially emphasized when an effort is made to compare quotations on a given cut in one market with those of a similarly named cut in other markets.

Table 28 shows the extreme ranges of percentage yield of the various wholesale cuts of beef under the Chicago system of cutting, all based on carcass weight. It also shows average percentage yields for each cut. The variations shown in this table are due partly to the fact that even in the same general method of cutting there are bound to be slight variations in the exact point at which the knife is applied. Cutting up carcasses is hand work, and can not be done exactly the same in every carcass. Variations in yields are partly due also to differences between the various classes, and, probably, also to differences between grades.

TABLE NO. 28

PERCENTAGE RELATIONS OF WHOLESALE BEEF CUTS TO THE CARCASS

	Loins	Ribs	Rounds	Chucks	Plates	Flanks	Shanks	Suet
Extreme range	15–19	8–11	20–26	21–27	12–16	2–5	3–7	2–7
Conventional average	17	9	23	26	13	4	4	4

STANDARD GRADES OF BEEF CUTS

Although the absence of standard classes and grades for beef carcasses has been a source of confusion to the trade and to others interested, there is still further complication when the carcass is divided into the customary wholesale cuts. Apparently following along lines of least resistance, many in the trade have adopted numbers to designate the grade of cuts, as No. 1, No. 2, and No. 3, of loins, ribs, rounds, chucks, and plates, the class name usually being inserted between the numeral and the name of the cut, as No. 1 steer round, etc. Unfortunately weight has, as a rule, been the dominant factor in determining such grades, as will be seen by an inspection of Table 29.

TABLE NO. 29

AVERAGE WEIGHTS OF STRAIGHT BEEF CUTS (POUNDS)[5]

	Loins	Ribs	Rounds	Chucks	Plates	Flanks	Shanks
No. 1	50–85	30–50	75–110	75–110	40–80	15–20	10–20
No. 2	40–60	25–35	60– 80	60– 80	30–50	10–15	5–10
No. 3	25–40	20–25	40– 60	40– 60	20–35	.....	.....
Strippers	20–30	15–20	30– 40	30– 40	15–20	.....	.....

[5] Hall, Louis D., Market Classes and Grades of Meat, Illinois Agricultural Experiment Station, Bulletin 147, p. 193.

Apparently in this scheme of grading the heavier-weight cuts are accepted as the best without regard to quality, finish, and conformation. This system penalizes the light-weight cuts from well-finished yearlings and 2-year-olds and baby beeves which now are very common on the market, while the same cuts from rough, rangy, matured steers and cows of inferior quality are ranked above them in grade.

Just as the class of the live animal determines the class of its carcass, so the class of the wholesale cut of beef is the same as that of the carcass from which it is cut. A loin of beef, therefore, is referred to as a steer, heifer, cow, stag, or bull loin, according to the class of the carcass.

Furthermore the grade of a wholesale cut of beef is the same as that of the carcass from which it is taken. For example, a loin of beef from a steer carcass is No. A 1 or Prime, No. 1 or Choice, No. 2 or Good, No. 3 or Medium, No. 4 or Common, or No. 5 or Cutter, according to the grade of steer carcass from which it came. No. 6 or Low Cutter is not sold in wholesale cuts.

The grades of wholesale cuts thus established are more numerous than those commonly used by the trade. There would seem, however, to be little logic in dividing carcass beef into six or seven grades and then dumping all wholesale cuts derived from such carcasses into three or four grades. Obviously, the grade of a given piece of meat is not changed by reducing the carcass or side to wholesale, or even retail, cuts.

Both carcasses and cuts are graded on the basis of conformation, finish, and quality, but in the case of carcasses the degree of quality, finish, and conformation must be determined almost entirely by mere observation of the surfaces of the carcass or sides, whereas in wholesale cuts the cut surface of the meat frequently reveals evidences which were not apparent in the whole carcass or side. Among such evidences color, texture, grain, marbling, and the relative proportions of flesh, fat, and bone may be named. For this reason it is possible to grade cuts with greater exactness than carcasses.

A dark flesh, for example, generally indicates poor quality, absence of finish, advanced age, or an overheated or feverish condition or incomplete bleeding at time of slaughter. It is also probable that feeding of miscellaneous feeds, such as bread and kitchen and garden waste, produce a similar condition in the flesh.

All grades of beef, however, will become darker when exposed for a brief interval to warm air, or for a longer period in coolers. Correct judgments, however, may be formed under any temperature at the time a cut is made.

It is impracticable to discuss the grades of wholesale cuts by classes, as was done in the case of carcasses. There is striking similarity in quality and finish between the corresponding grades of cuts from steers, heifers, and cows. There are important differences in conformation and depth of flesh, however. Any striking differences due to class characteristics are indicated under the description of each grade. It should also be added that the following descriptions of grades of wholesale beef cuts apply only to steer, heifer, and cow beef. Bull beef and stag beef of the lower grades are not commonly sold over the butcher's block.

GRADES OF BEEF ROUNDS

Under the Chicago method of cutting, a beef round represents about 24 per cent of the side, and includes the round or buttock, rump, and shank. The buttock is the round proper, and is especially economical for the average consumer because of the large amount of lean meat and the relatively small percentage of fat and bone. The boned rump and "heel," or lower part of the round, are excellent for roasts.

As in other wholesale cuts, the class and grade of a round are determined by the class and grade of the carcass from which it comes. The following, from Bulletin 147[6] of the Illinois Agricultural Experiment Station, describes ways of determining the class of a round under certain circumstances. "Rough or lumpy cod fat indicates a steer round; a soft, flabby bag, a cow round; and a firm or hard bag, a heifer round." In cow carcasses the udder is frequently removed, but when the udder is absent the underlying tissue is rather loose and porous as distinguished from the firm fat of a steer carcass. Heifer udders are almost never removed. In some markets (notably at Boston) the cod fat is removed from the round with the flank. When that is done, the class must be determined by considering other factors, such as conformation, finish, and general quality. It may be added that in steer rounds the posterior end of the aitch bone

[6] Hall, Louis D., Market Classes and Grades of Meat. Illinois Agricultural Experiment Station Bulletin 147, p. 199.

is surrounded by the lean flesh of the "inside" of the round, whereas in cows and heifers it is surrounded by fat.

The varying shapes of rounds, due to the different types of animals, bear a close relation to the grades. Also, the cut surface of the round, next to the loin from which it was separated, provides an excellent index to the grade. Except in the region of the rump or upper part of the round, over the "inside," and between the muscle seams, there is very little fat in the round.

No. A 1, or Prime, Beef Rounds

No. A 1, or Prime, beef rounds have excellent depth of flesh in all parts. In this respect they are far above the average. Such rounds are obtained only from animals of superior beef type that have been specially fattened and finished. Prime rounds appear short and compact, because of their thick, heavy muscles. There is no marked difference in length as compared with other grades. The muscle of the buttock, variously referred to as "outside" or "thigh," and "inside" or "twist," are especially well developed. As in all rounds, the "inside" has more thickness, and is somewhat more tender and is therefore more desirable for steaks than the "outside."

The round is covered with fat varying from one-half to three-fourths inch thick at the point of severence from the loin, gradually becoming thinner toward the shank. The depth of the fat on the rump and the upper portions of the "inside" often exceeds 1¼ inches. This is especially true of heifer rounds.

Marbling is present in the rump and upper portions of a prime round, but disappears in the heavy muscles. The seam, or intermuscular fat, is abundant. All fats have creamy or white color, and are brittle, indicating a grain finish. The flesh is of light or cherry-red color in the rump and upper portion of the round, but is slightly darker toward the shank, because of the greater amount of exercise given these muscles by the animal. The flesh of the "inside" is especially attractive and tender, and is only slightly inferior in this respect to a prime rib. The "outside" is tougher than the "inside," but not to a marked degree.

No. 1, or Choice, Beef Rounds

No. 1, or Choice, beef rounds do not differ materially from prime rounds in depth of flesh. They may be more wasty, especially in the region of the cod in a steer, or the udder in a heifer or cow, or they may be slightly deficient in fat

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Illustration No. 28

STEER ROUNDS

A, No. 1 or choice steer round; B, No. 2 or good steer round; C, No. 3 or medium steer round; D, No. 4 or common steer round

covering and intermuscular fat. The flesh generally is of a light-red color, but may be slightly darker. The fiber may be somewhat coarser than in a prime round. Generally, there is no striking difference between the two grades of rounds in outward appearance, except that some Choice rounds may not have any fat covering on the shanks and lower portion of the "outside."

No. 2, or Good, Beef Rounds

No. 2, or Good, beef rounds are above the average in depth of flesh and fat covering of the exterior surfaces, but are inferior in these respects to Choice and Prime rounds, usually because of a smaller amount of flesh. They seem longer than Choice or Prime rounds, but are fairly compact and meaty. The shanks are relatively long and tapering, and usually have no fat covering.

The depth of the fat on the rump and upper round varies from one-half to 1 inch, and even more, especially in cow rounds. The fat covering of the latter often is excessive and wasty over the "inside" and on the rump and upper round. As a rule, Good steer and heifer rounds are somewhat deficient in internal and external fat covering, and also intermuscular fat, as compared with Choice rounds, but show evidence of grain-finish. The flesh is firm, but may be slightly dark and inclined to coarseness, except in rounds from animals of the yearling and short 2-year-old classes.

No. 3, or Medium, Beef Rounds

No. 3, or Medium, beef rounds possess average depth of flesh and appear long and slightly flat. There is a moderate covering of fat over the rump and upper part of the round and on the "inside," which rapidly disappears over the buttock and toward the shank. The cod, or udder, fats are scant, and there is only a small deposit of intermuscular fat, but enough to make the steak palatable. The muscles have a dark-red color, are slightly watery, coarse, and generally tough. When cut they do not remain in their natural positions, but the ends protrude and appear moist. Medium cow rounds have considerably more fat than steer and heifer rounds of this grade, but their irregular conformation and lack of quality counterbalance the finish.

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Illustration No. 29

STEER AND COW ROUNDS

A, No. 2 or good steer round; B, No. 2 or good cow round; C, No. 3 or medium steer round; D, No. 3 or medium cow round

No. 4, or Common, Beef Rounds

No. 4, or Common, beef rounds are long, flat, or dished, and below the average in depth of flesh. They have scarcely any fat covering or intermuscular, cod, or udder fat. Even Common cow rounds are deficient in this respect. There is a scant covering of fat on the rump and a portion of the upper round and on the "inside," but the absence of fat on the remaining surfaces gives the cut a dark and unattractive appearance. The shanks are long and tapering, and the "heel" of the round is very light. The flesh is tough, dark, and watery, and the muscles will not remain set in their natural positions. These rounds find an outlet in the trade demanding cheap steaks and roasts.

No. 5, or Cutter, and No. 6, or Canner, Rounds

No. 5, or Cutter, and No. 6, or Low Cutter, rounds are not offered regularly to the retail trade. Some are boned for roasts. Most of them are used in sausage and in beef-ham sets for the dried and corned beef trade. The sets are known as "inside," "outside," and "knuckles." The relative proportion of these cuts to their combined weight is 42, 31, and 27 per cent, respectively. Some markets bone rounds of the Cutter grade for boneless steaks and roasts. The "top" or "inside" is used principally for steaks, while the bottom or "outside" is converted into roasts.

GRADES OF BEEF LOINS

Under the Chicago method of cutting, the loin represents about 17 per cent of the weight of the side, but there are variations depending on the type and grade of the carcass. It contains the choicest, most valuable, and most preferred retail cuts of the entire carcass. Preference for loin cuts is due to their relative tenderness and quality. The groups of muscles in the loin and in the rib are relatively thick. They are the least used in the movements of the animal, and are well protected by bone and fat. The tenderloin or fillet is a part of this cut.

The loin is subdivided into the "loin end," which is the thick portion next the rump, and the "short loin" or portion next to the ribs. The retail cuts derived from the loin end are sirloin steak and sirloin roasts. From the end of the short loin next to the loin end porterhouse or T-bone steaks are taken. These are

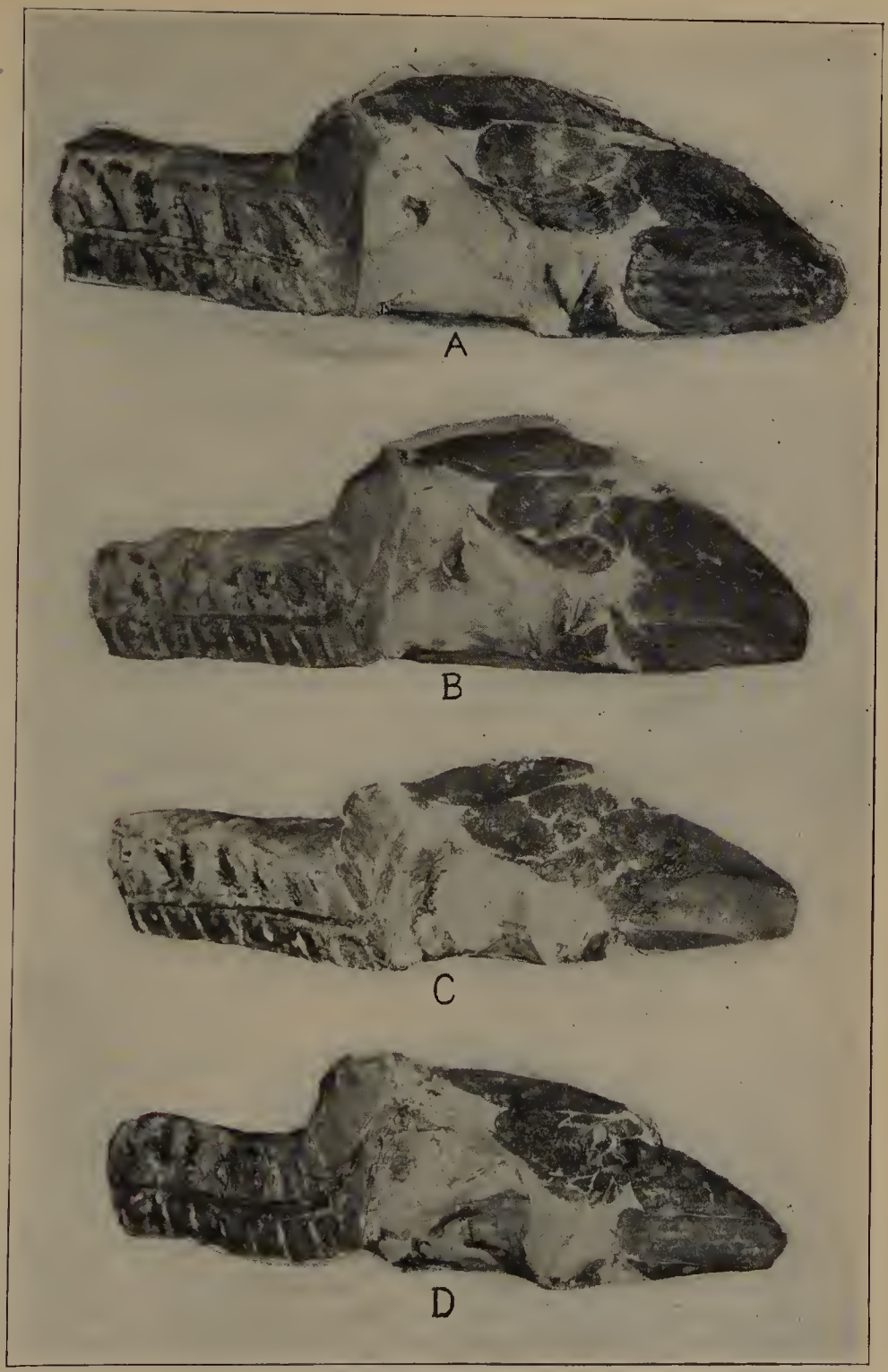

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Illustration No. 30

STEER LOINS

A, No. 1 or choice loin; B, No. 2 or good loin; C, No. 3 or medium loin; D, No. 4 or common loin

sometimes called tenderloin steaks because they contain a part of the tenderloin. This tenderloin, however, is comparatively short, and when it runs out the remaining portion is cut into club or Delmonico steaks.

The grade of the loin corresponds with that of the side from which it is taken, and is determined by quality, conformation, and finish. Evidences of these characteristics are depth of flesh, amount and color of surrounding fat, marbling, and firmness and color of the flesh.

No. A 1, or Prime, Beef Loin

No. A 1, or Prime, beef loins are derived from A 1, or Prime, steer and heifer carcasses. Naturally, supplies of this grade are small. A steer loin of this grade is well rounded, convex, or bulging from end to end, and is well covered with fat. A heifer loin is slightly less convex, but is well rounded. Loins of this grade are smooth, have excellent depth of flesh in proportion to length and weight, which gives them a relatively short, compact, and heavy appearance. The flesh is well marbled with deposits of flaky-white fat, is fine-grained, firm, tender, and of light or cherry-red color. The fat covering is abundant and evenly distributed over the outer surfaces, but does not average more than three-fourths inch in depth over the top of the loin. It is firm to the touch and of creamy or clear white color. The kidney fats are not excessively wasty, and are white, crumbly, and of best quality. Such loins are sold chiefly to high-class hotel and restaurant trade.

No. 1, or Choice, Beef Loins

No. 1, or Choice, beef loins are derived from No. 1, or Choice, steer, heifer, and cow carcasses. In shape they do not differ materially from prime loins of the respective classes, being always smooth, well developed, and very compact. Such a loin may differ from a No. A 1, or Prime, loin in finish, which is apparent in the depth and amount of fat covering and in the amount of suet. Generally, the fat covering and suet are thicker and more wasty, but not excessively so. A Choice loin may have the superior conformation and finish of a prime loin, but may show deficiencies in quality which may be indicated by hardness of bone, coarseness of grain, or by a slightly darker color of

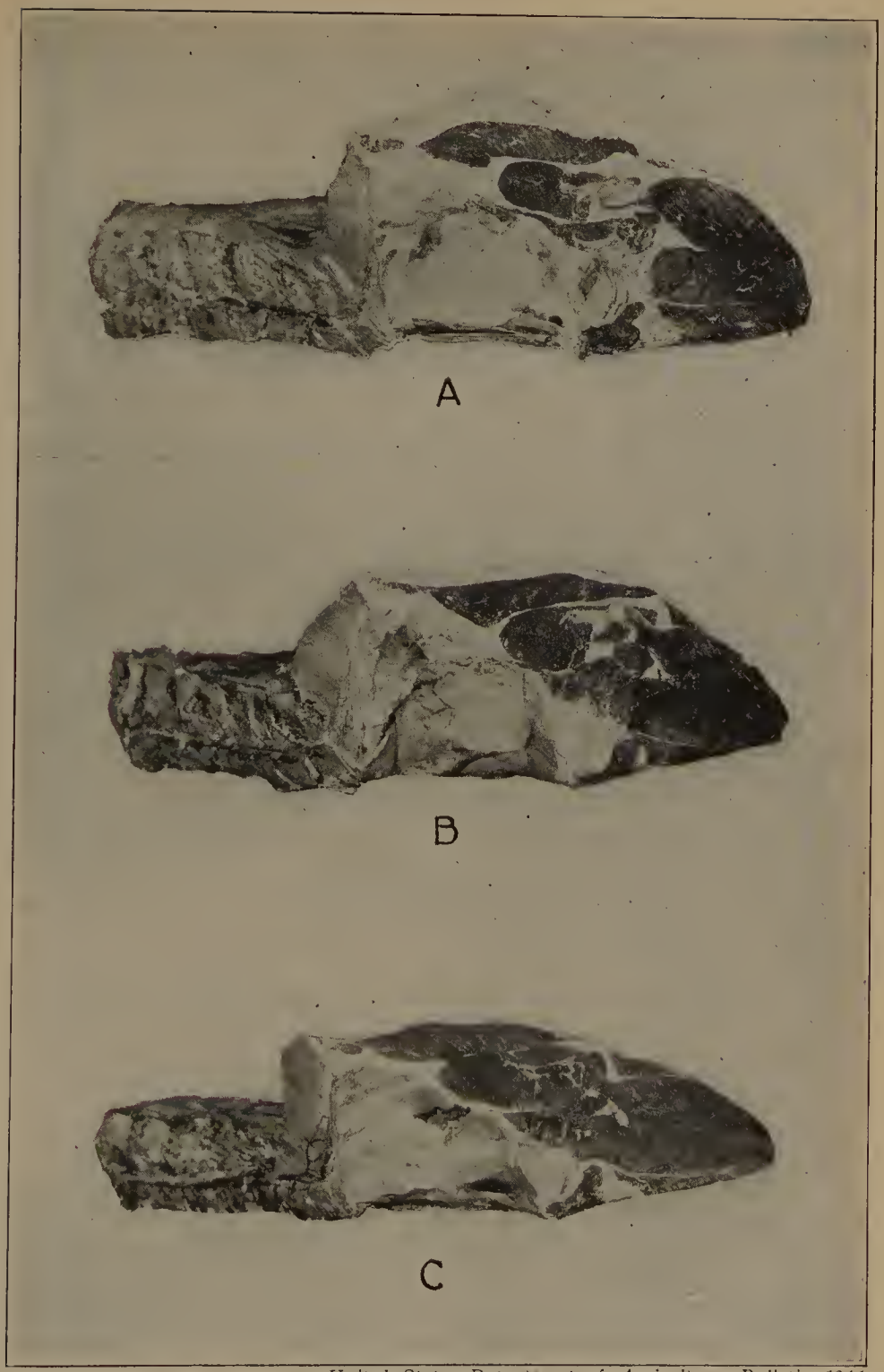

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Illustration No. 31

COW LOINS

A, No. 2 or good cow loin; B, No. 3 or medium cow loin; C, No. 4 or common cow loin

flesh. Choice loins are far above the average, and are sold chiefly to hotels, restaurants, and retail meat dealers catering to a discriminating trade.

No. 2, or Good, Beef Loins

No. 2, or Good, beef loins are from good grade steer, heifer, and cow carcasses. The sex characteristics are more pronounced in this than in the higher grades. Good loins from all classes have depth of flesh above the average but are deficient in this respect as compared with Choice and Prime loins. Good steer and heifer loins are moderately well rounded, but appear proportionately longer than Choice or Prime loins of the same classes. A Good cow loin is almost flat, but is fairly well fleshed. The heavy end appears unusually large when compared with the small or rib end. Loins of this grade are well covered with fat varying in thickness from one-half inch to slightly more than an inch. It often is rough, and may be slightly gobby. Cow loins of this grade are noted especially for their wasty fat covering. All Good loins have some marbling. This is the lowest grade in which marbling is found. The flesh is firm and of smooth grain, and varies in color from light to cherry-red. The color of the fat varies from a creamy to slightly yellowish color, but is of a quality which indicates that the finishing process included grain or other good ration. Loins of this grade are in evidence throughout the year in retail meat shops catering to a trade requiring meats above the average quality.

No. 3, or Medium, Beef Loins

No. 3, or Medium, beef loins are from No. 3, or Medium, grade steer, heifer, and cow carcasses. They have only an average depth of flesh and fat, are angular, and lack the compactness of the better grades, and are relatively longer and flatter. Some steer and heifer loins of this grade have much of the convex appearance of the Good grade, but most of them are flat or slightly "dished" or concave in the "short loin." The broad ligament along the side of the backbone often is visible. All Medium cow loins are flat or concave and very angular. The fat covering of loins of this grade is thin and inclined to bunchiness, especially over the thick part of the loin and particularly in cow loins. The color of the external fat, the suet, and intermuscular fat is white or slightly yellowish and of average quality. The

flesh generally is coarse-grained, watery, inclined to be tough, and has a slightly dark red color.

The muscles of a Medium grade loin, and those of the lower grades, often slip from their natural positions, even after having been thoroughly chilled. Flesh produced by grass alone rarely remains set in the cuts, even when chilled. Loins of this grade are on the market throughout the year.

No. 4, or Common, Beef Loins

No. 4, or Common, beef loins are derived from No. 4, or Common, steer, heifer, and cow carcasses. They are flat, relatively long, very angular, rough and have little or no covering or deposits of fat in the muscle seams or over the tenderloin. The limited amounts of fat which may be present are soft and have a yellowish tinge. There is a relatively greater proportion of bone to flesh and fat in this grade than in any of the higher grades. The broad ligament along the side of the backbone is plainly visible. The flesh is watery, tough, stringy, and dark red, and rarely remains set in its natural position. Loins of this grade are marketed throughout the year.

No. 5, or Cutter, Beef Loins

No. 5, or Cutter, beef loins are chiefly from No. 5, or Cutter, cow carcasses, and a relatively small percentage is from No. 5, or Cutter, steer carcasses. They are very thin, flat, or concave, long and angular, have little or no fat covering, and have scarcely any suet or intermuscular fat. The flesh is dark, coarse, stringy, tough, and watery. Very few steers, and practically no heifers, contribute to this grade. Such loins are sold to restaurants and dealers that cater to a trade requiring low-priced meats.

GRADES OF BEEF RIBS

Beef ribs, under the Chicago method of cutting, contain seven ribs, and represent about 9 per cent of the carcass weight. In tenderness and value they are second only to loins. They are used principally for roasts, although many butchers convert them into steaks. Ribs and loins combined represent 26 per cent of the weight of the side, and the demand for them is usually out of proportion to that for other wholesale cuts.

The class and grade of beef ribs are the same as that of the

carcass from which they are derived. It is difficult to determine the class of some ribs, and especially to differentiate between steer and heifer ribs. Cow ribs are more easily recognized. As a rule, cow ribs lack depth of flesh, and the rib bones show a wide arch and are comparatively thinly fleshed. Taken separately, the rib is graded by the depth, color, and marbling of the flesh, and the smoothness, depth, color, and quality of the fat covering. The amount of intermuscular fat and the quantity of fat on the inner walls and between the chine bones are also taken into account.

No. A 1, or Prime, Beef Ribs

No. A 1, or Prime, beef ribs are very compact, and have unusual thickness or depth of flesh, which gives them a massive, bulging appearance. The flesh is firm, exceptionally fine-grained, and light or cherry-red in color. The unusual depth of flesh in this and all cuts of the Prime and Choice grades is due to good breeding and feeding, which are reflected in heavy deposits of fat between the muscles and generous marbling thoroughly interspersed among the muscle fibers. This condition is especially noticeable in ribs of the Prime and Choice grades. The fat covering is creamy or white in color, is very smooth, firm, and brittle. The inner walls are completely covered with a smooth, white, brittle fat. Fat deposits of high quality are between the spinal processes of the backbone. The "feather edge" of the blade bones is soft and pearly white, as are the tips of the chine bones. Since there are not many Prime beef carcasses, there can not be many Prime beef ribs.

No. 1, or Choice, Beef Ribs

No. 1, or Choice, beef ribs do not differ radically from No. A 1, or Prime, ribs in shape, thickness, and color of the flesh. As a rule, the marbling or fat deposits are not so extensive, but are in good supply, indicating exceptional quality. The depth of the fat covering may be greater or less than in Prime ribs, and slightly rougher, but the quality is the same. The fat on the inner walls may be smooth, but generally lies in folds and ruffles which follow the rib alignment and always covers the bone and flesh. The out-cropping fat between the spinal process of the chine bones is always present, and the chine bones are spongy, red, and tipped with pearly-white cartilages. The "feather edge"

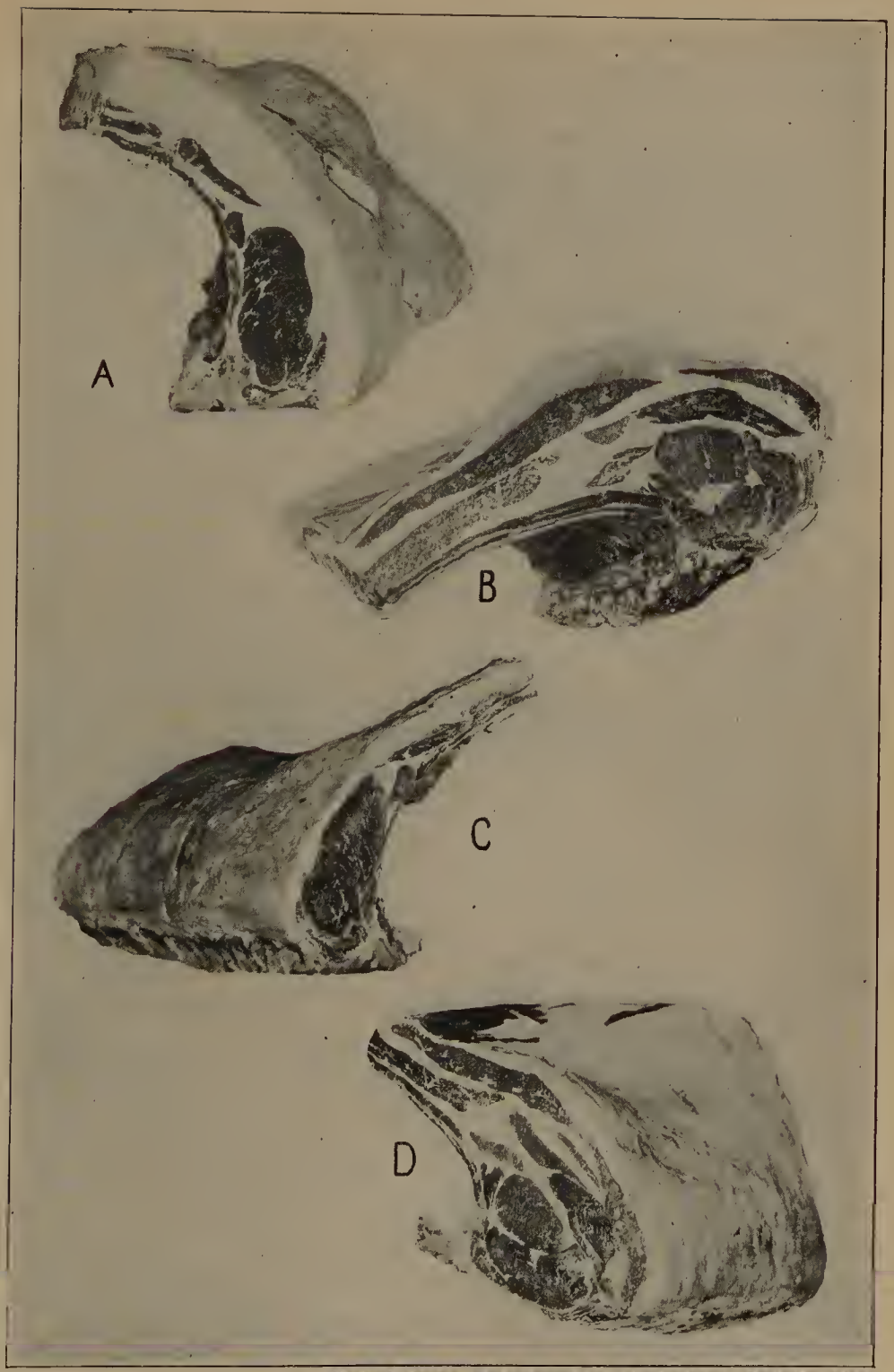

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Illustration No. 32

STEER RIBS

A, No. A 1 or prime ribs (loin end); B, No. A 1 or prime ribs (chuck end); C, No. 1 or choice ribs (loin end); D, No. 1 or choice ribs (chuck end)

of the blade bones is pearly white and soft, but may show some tendency to hardness.

No. 2, or Good, Beef Ribs

No. 2, or Good, beef ribs have depth of flesh above the average, but usually are slightly deficient in this respect as compared with Choice ribs. This grade is the lowest that shows marbling. Fat deposits between the muscles are abundant. The fat covering generally is rough, and varies in thickness, but is of fair quality. The fat on the inner walls generally appears in ruffles, but the bones and intercostal muscles, especially near the backbones, are visible. The flesh is of a light to cherry-red color, fairly smooth-grained and moderately tender. The "feather edge" of the blade bone generally is white, but inclined to be hard or ossified.

No. 3, or Medium, Beef Ribs

No. 3, or Medium, beef ribs have average depth of flesh. The exterior surface is thinly covered with fat and there is little or no fat either on the inner walls or between the muscles. There is no marbling, and scarcely any fat between the chine bones. Such ribs, however, have sufficient fat of fairly good quality to satisfy the demand of most consumers for roasts of average quality. There are streaks of fat on the inner walls between the ribs, but the rib bones are uncovered, hard, and grayish white. The flesh is dark, coarse-grained, and usually watery. The chine bones, including the tips, generally are grayish-white and flinty.

No. 4, or Common, Beef Ribs

No. 4, or Common, beef ribs are below the average in thickness of flesh. They appear flat, and the rib bones, though moderately covered with flesh, are prominent. There is very little, if any, external fat covering, and no fat on the inner walls, but a sufficient amount between the muscles to make the roasts palatable. The flesh is thin, coarse, dark, watery and relatively tough. Thinness of flesh, prominence of the ribs, and lack of finish are the outstanding characteristics of Common ribs. The chine, rib, and blade bones generally are grayish white and flinty, except when the animal was under 3 years of age.

No. 5, or Cutter, Beef Ribs

No. 5, or Cutter, beef ribs lack sufficient flesh and fat in pro-

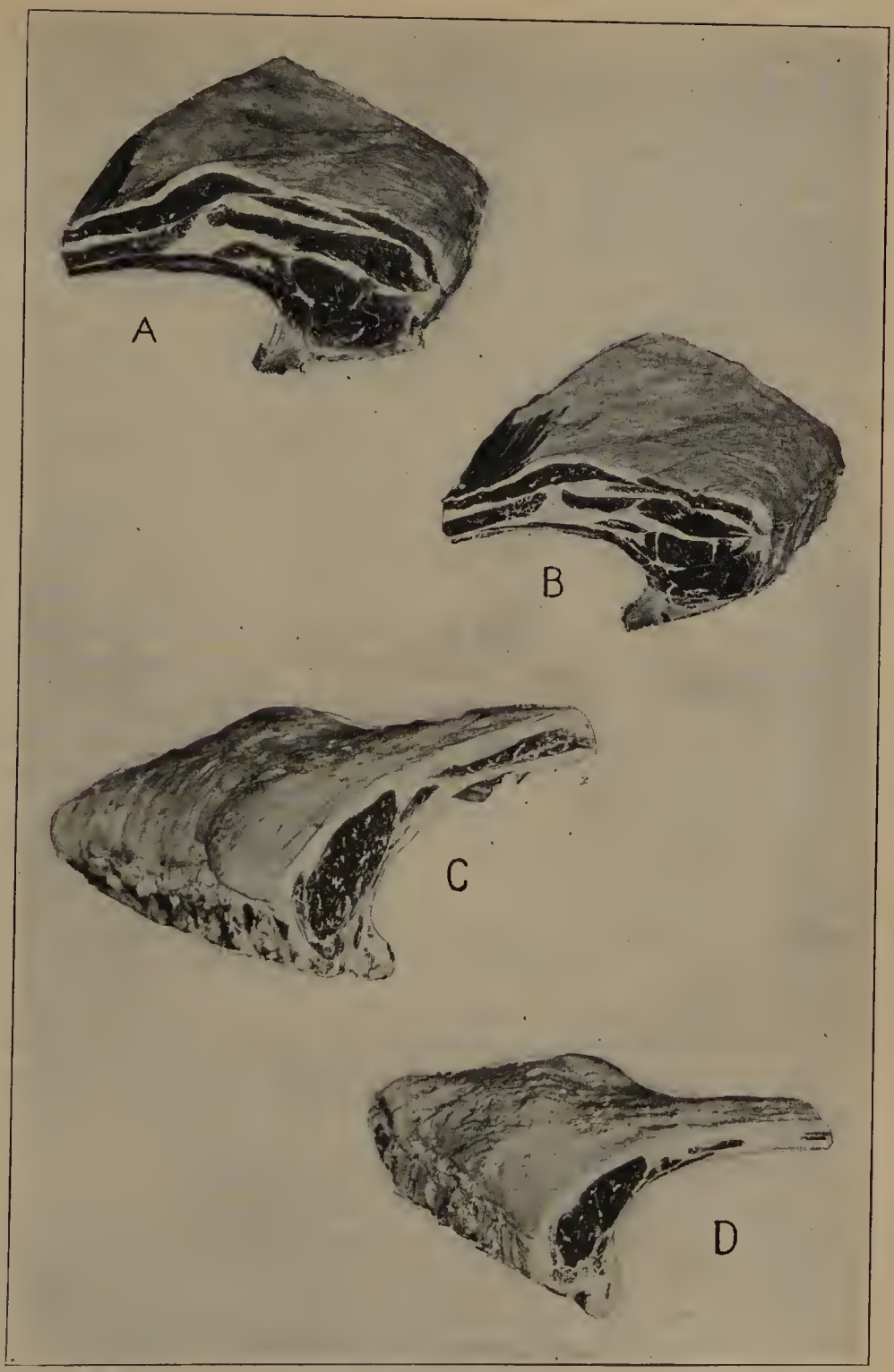

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Illustration No. 33

No. 2 OR GOOD STEER AND COW RIBS

A, steer ribs (chuck end); B, cow ribs (chuck end); C, steer ribs (loin end); D, cow ribs (loin end)

portion to bone to make them economical for the consumer. They are usually light, very thin, flat, and have no fat deposits between the muscles or on the interior surface. Only occasionally is there fat on the exterior surface. The bones are hard and flinty, and the flesh is coarse and tough, very watery, and dark. Ribs of this grade are offered intact in limited quantities only. They are usually boned and sold as boneless cuts, such as "regular" and "spencer" rolls.

GRADES OF BEEF CHUCKS

Under the Chicago method of cutting, a beef chuck represents about 26 per cent of the weight of the side. It contains five ribs, with the shank and brisket removed. Some markets remove the shank by disjointing it at the shoulder. The "Manhattan" or "New York style" chuck includes the brisket and shank. In some markets this cut is known also as "cross cut." The chuck contains a large percentage of flesh of high nutritive value, but is widely discriminated against on account of the unattractive appearance of the retail cuts. It is regarded as one of the coarser cuts. It is especially adapted to roasting, boiling and stewing. Steaks are also cut from the rib end and from the shoulder clod.

The class and grade of the chuck are the same as those of the carcass from which it came. Cow chucks are distinguished from steer and heifer chucks by the long, tapering necks of the former and their uneven contour. Heifer chucks closely resemble steer chucks. Chucks from cows lack the depth and breadth, especially through and across the shoulders, that are peculiar to steer chucks of the same grade. The rib bones of cows are slightly wider, more "springy" or spready, and the surrounding flesh generally is much thinner than in steer chucks.

The principal factors which determine the grade of the chuck are quality, finish and conformation. Quality is determined largely by the color, texture, and grain of the flesh, and the quantity of fat deposits and covering. In general, the appearance of the cut surface at the rib end may be regarded as the principal index of quality. It also serves as a reliable index of the depth of flesh throughout the cut.

No. A 1, or Prime, Beef Chucks

No. A 1, or Prime, beef chucks are thick, compact, and relatively short and plump. The depth of flesh, in proportion to the width from the backbone to the bricket, is especially noticeable. The heavy muscling, and abundant fat deposits give it a heavy, bulging, meaty appearance. The marbling and intermuscular fats are abundant, and relatively large quantities of high-grade fat occur between the spinal processes or chine bones. The flesh on the cut surface next to the rib is of an attractive light or medium red color, which gradually darkens from the shoulder toward the shank and neck, but not to a marked degree. The flesh is slightly coarser than that of the rib, but is firm and surprisingly tender and palatable. The inner walls are completely covered with smooth, white fat. The exterior surface also is completely covered, but the depth varies from three-fourths of an inch and less at the rib end to a thin layer over the neck and upper part of the shank. Pearly-white cartilages surround the outer edge of the blade, chine, and brisket bones, and these bones are red, spongy and easily chopped or sawed without splintering.

No. 1, or Choice, Beef Chucks

No. 1, or Choice, beef chucks closely resemble Prime chucks in general conformation and quantity of flesh. There is a difference, however, in the finish and quality. As a rule, the fat covering is rougher, and not as evenly distributed over the shoulder and does not extend to the neck and shank. The inner walls are well covered with fat, which generally is more irregular in thickness than in Prime chucks, being thinner near the backbone. Folds or ruffles of fat follow the interior rib alignment, but the fat is of excellent quality, indicating a high degree of finish. The intermuscular fats, marbling, and the fats between the processes of the chine bones may be excessive, but usually are less than in the Prime Grade, and slightly inferior in quality. The flesh is of light to medium red, and of excellent quality. The cartilages on the blade, chine, and brisket bones are white and soft, and these bones are red, but often slightly harder than those in the Prime grade.

No. 2, or Good, Beef Chucks

No. 2, or Good, beef chucks are above the average in depth of flesh and conformation, but are inferior in these respects to

choice and prime. They frequently have a comparatively flat appearance. The bulging appearance of the flesh along the back, noticeable in the better grades, is not in evidence in this grade. Good chucks taper slightly from the backbone toward the shoulder joints. There is usually a moderate amount of fat covering, which is somewhat rough and rarely extends beyond the shoulders from the rib end. There is also a moderate amount of intermuscular fat and a trace of marbling in the thicker parts.

The inner walls are partly covered with a rough fat of good quality, especially along the lower ends of the rib bones. Streaks of fat between the rib bones are visible. The flesh is firm, and varies from light to medium red. Generally, the cartilages on the blade, chine, and breast bones show varying degrees of hardness or ossification, according to age. Age also affects the tenderness of the meat to some extent.

No. 3, or Medium, Beef Chucks

No. 3, or Medium, beef chucks are more plentiful on the market than any other grade. They possess an average depth of flesh, and are rough and irregular in conformation. Such chucks appear wide and flat, and taper to a marked degree from the backbone toward the shoulder joint, but rarely show concavity between these points. They have scarcely any fat covering, except near the rib end. The intermuscular fats are scant, and there is no fat in the region of the chine bones. There is only a small amount of fat on the inner surface along the ribs, but it is more in evidence near the brisket. The tips of the chine, blade, and brisket bones generally are hard and the bones are white and flinty. The color of the flesh varies from light-red in young beef to dark-red in older beef. It is usually tough, watery, and inclined to slip from its natural position when cut from the carcass.

No. 4, or Common, Beef Chucks

No. 4, or Common, beef chucks are thin, flat, rough, and irregular, and are usually light and unattractive in general appearance. The muscles along the back taper or dish sharply from the backbone producing a concave effect. There is no fat covering on the interior or exterior surfaces, and scarcely any intermuscular fat. The bones are white and flinty, and the flesh has a dark-red color, is watery, and very tough. The muscles

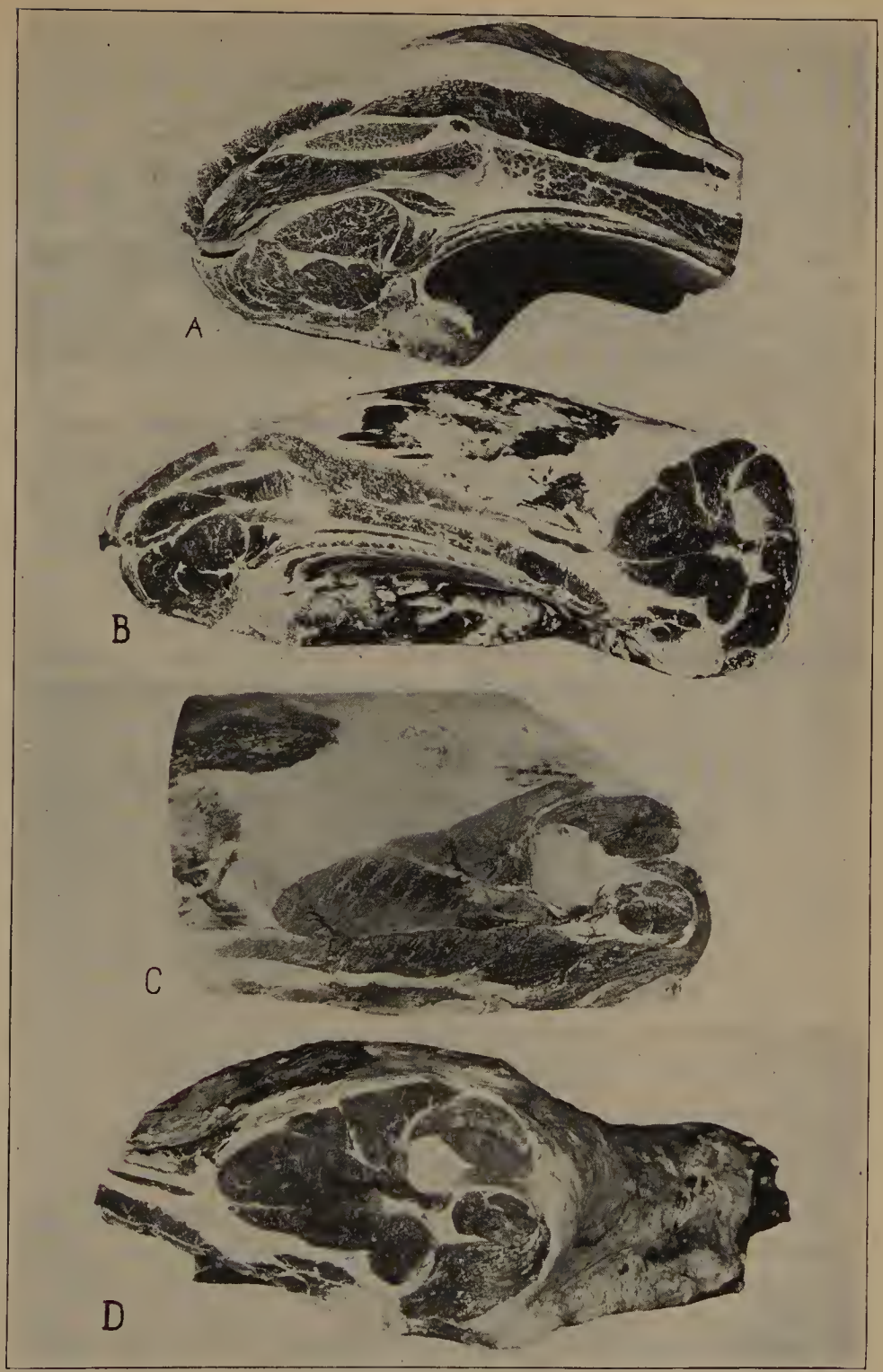

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Illustration No. 34

NO. A 1 OR PRIME AND NO. 1 OR CHOICE STEER CHUCKS

A, No. A 1 or prime steer chuck (rib end); B, No. 1 or choice steer chuck (rib end); C, No. A 1 or prime steer chuck (shank end); D, No. 1 or choice steer chuck (shank end)

slip readily from their natural positions, often exposing the blade bone. The flesh generally is very moist, and shrinks greatly when cooked.

No. 5, or Cutter; and No. 6, or Low Cutter, Beef Chucks

Chucks of these grades are boned and used chiefly for canning, sausage, and curing purposes. Some, however, are boned and sold fresh or frozen. Boneless chucks are sold mostly to restaurant and hotel-supply houses. They rarely are handled fresh by the retail trade.

GRADES OF PLATES AND BRISKETS

The grades of beef plates and briskets correspond to those of the carcass from which they come. Together, the two cuts represent approximately 12 per cent of the weight of the side. Taken separately, the plate represents 8 per cent and the brisket 4 per cent, all based on the Chicago method of cutting. The plate is referred to as "navel" in the Chicago market. In high-grade carcasses the percentage of fat in these cuts is much greater than in any of the other wholesale cuts and their market value is largely determined by the amount of fat. In most markets the demand for fresh plates and briskets is equal to only a fraction of the fresh supply, and these cuts are marketed largely as corned or barreled beef. In Boston, the trade specializes in rolled, boneless cuts, and that market uses the larger percentage of its supply of fresh plates and briskets in this manner. Plates and briskets make excellent retail cuts for boiling and stewing, but are not suitable for roasts, unless boned and rolled. Short ribs of beef are the rib end of the plate cut 4 to 6 inches wide the entire length of the plate, or the width of seven ribs.

Plates from cows are broader and have proportionately less depth of flesh than plates from steer and heifer carcasses.

The brisket is considered more desirable than the plate, and is always in demand by hotel, restaurant, and lunch-room trade, and is used principally as corned beef.

No. A 1, or Prime, Beef Plates and Briskets

No. A 1, or Prime, beef plates and briskets are from Prime beef carcasses, and the market supply is almost negligible. They

are thick and well-fleshed, and have an abundance of creamy-white fat interspersed between the layers of lean meat. The exterior surfaces are well and evenly covered with fat of excellent quality. The flesh is light to medium red, and has moderately fine grain as compared with other wholesale cuts of this grade.

No. 1, or Choice, Beef Plates and Briskets

Plates and briskets of this grade differ only slightly in thickness, quality, and finish from those of No. A-1, or Prime, grade. They may have more or less fat, but as a rule it is not so evenly distributed. The flesh has a light to medium-red color, and is comparatively fine-grained and firm. Plates and briskets of this grade are generally marketed fresh, and are rarely corned or sold as barreled beef.

No. 2, or Good, Beef Plates and Briskets

Plates and briskets of this grade have more than the average depth of flesh, and have generous quantities of fat interspersed between the layers of lean flesh and deposited along the ribs. The color of the flesh is medium to slightly dark red, and is inclined to coarseness. The outer surface of the plate is fairly evenly covered with a thin coating of creamy-white fat, which diminishes toward the brisket. Inside, semiloose fats are in evidence, and these are white and brittle. Plates and briskets of this grade are sold fresh, principally.

No. 3, or Medium, Beef Plates and Briskets

No. 3, or Medium, beef plates and briskets are available throughout the year. They have average depth of flesh, and make desirable retail cuts for stewing and boiling. There is practically no outside covering of fat, except a thin layer on the upper end of the plate next to the flank. There is no outside fat on the brisket, and only limited amounts attached to the inside or breast bone. The percentage of bone is relatively high. The flesh is usually dark, stringy, and very tough. It also has a moist or watery appearance, and shrinks heavily when cooked. A large percentage of this grade is corned and sold as barreled beef.

No. 4, or Common, Beef Plates and Briskets

Plates and briskets of this grade represent the lowest grade that is taken by the fresh beef trade in any appreciable quantity. They are thin and relatively broad. All rib bones are prominent, and usually hard and flinty. There is a total lack of both outside and inside fat. The flesh is uniformly coarse, dark, and tough. The proportion of bone is unusually high. A small percentage of plates and briskets of this grade is boned and rolled, and sold fresh, but the bulk is corned and sold as barreled beef.

No. 5, or Cutter, and No. 6, or Low Cutter, Beef Plates and Briskets

Plates and briskets of these grades are seldom sold as fresh beef. The total lack of fat and the low percentage of flesh generally make them uneconomical as fresh beef. The flesh is very unattractive. It is exceptionally dark, very coarse, and generally tough. Practically all plates and briskets of these grades are boned for sausage at the packing plants, and a relatively small percentage is corned and sold as low-grade barreled beef.

Beef Flanks

The flank is a boneless cut taken from the hindquarter just below the loin and in front of the round. Under the Chicago method of cutting, it represents about 3½ per cent of the weight of the side. Flanks are rarely sold separately, and for that reason separate descriptions of the various grades have been deemed unnecessary. Many are sold with the loin or round, according to trade customs at the different markets. When so sold, they fall into the same class and grade as the main cut to which they are attached. Naturally there are variations in the quantity and quality of both the flesh and fat, according to the grade.

Flanks from No. 1, or Choice, and No. 2, or Good, carcasses are thick and well covered with fat of excellent quality. Except for the flank steak, which represents about 17 per cent of the flank, and a small quantity of lean trimmings, the cut is composed almost entirely of fat, which decreases in quantity with each grade downward. The flank steak, which is almost entirely lean meat, has a light or medium red color, but is rather coarse-grained and often tough. When properly prepared, it makes a desirable steak or roast.

Flanks from low-grade carcasses have only a scant covering of fat, this usually showing a yellowish tinge. The steaks are thin, dark, coarse-grained, and tough.

Beef Shanks

Except when otherwise specified, the term "shank" refers to the cut from the forequarter. Hindshanks usually are sold as a part of the round and seldom, if ever, are offered separately. Foreshanks represent 4 per cent of the carcass when cut according to the Chicago method. Shanks from Good, Choice, and Prime carcasses have a thin covering of white fat next to the shoulder, which diminishes sharply toward the knee. All lower grades have no fat covering. The flesh is usually coarse, and the color varies according to the grade of the cacass. In the same carcass, however, it is darker than in the better cuts, such as rib and loin. The flesh from shanks is used principally for stews and hamburger steak; also to some extent as soup stock. The bone is used extensively for soup stock.

Beef Kidney Knobs

The kidney knob is attached to the inner surface of the loin, covering the tenderloin or "fillet," and includes the kidney and the suet or fat surrounding it. It is generally sold with the hindquarter or untrimmed loin. Kidney knobs are not sold as such to the retail trade, the kidneys being removed and sold separately. No grades are recognized. The size varies generally according to the grade of the carcass from which they are taken. Heavy, fat carcasses produce large kidney knobs, and light or thin carcasses small ones. Fat cows as a rule have larger kidney knobs than other classes.

Beef Suet

Suet is the semiloose fat obtained from beef carcasses. It is composed chiefly of kidney, crotch, and breast fats, and represents about 3 per cent of the carcass weight. The greatest amount comes from the hindquarters. The percentage varies according to the grade of the carcass, being greater, as a rule, in the better grades, gradually diminishing with each succeeding lower grade. Common, canner, and cutter carcasses have practically no suet. Suet is sold in only limited quantities to the retail trade, as it is used principally by renderers in the manu-

facture of oleo oil. Small quantities are used in preparing mince meat.

KOSHER BEEF

Beef from cattle slaughtered and dressed in accordance with certain prescribed Jewish rites is known as "kosher beef." The term "kosher" means clean, or ceremonially clean. The method of slaughter differs from the usual custom in that the animal is not stunned before the throat is cut. The vital organs receive a special inspection, and the carcass is cleaned under the supervision of a Rabbi of the Jewish church, or his representative, who places a mark on the forequarter for purposes of identification.

In the United States, only the forequarters, often with the rib cuts removed, are used by orthodox Jews. These must be used within three days after slaughter. If not used within that time. the meat must be washed every third day thereafter until the twelfth day, after which it is no longer considered kosher, but is referred to as "tref," and may not be used. Most "kosher" markets sell only the square cut chucks (chuck, plate, brisket, and shin). Boston is probably the only exception. In that market the entire forequarter, which includes 10 ribs, is used by the "kosher" trade. Such trade is confined principally to the larger cities that have considerable Jewish population.

Table No. 30

PROPORTION OF CLASSES TO TOTAL BEEF, IN PER CENT, AVERAGE BY MONTHS, JULY 1, 1918, TO DECEMBER 31, 1920, BASED ON NUMBERS OF CARCASSES

Months	Steer beef	Bull and stag beef	Cow beef	Heifer beef
January	38.91	2.96	42.63	15.50
February	44.36	3.29	34.90	17.45
March	51.62	3.19	28.95	16.24
April	55.76	2.95	20.33	20.96
May	61.77	3.64	19.63	14.96
June	59.49	3.50	21.97	15.04
July	50.74	4.78	31.04	13.44
August	48.03	3.38	35.29	13.33
September	43.75	3.53	34.58	18.11
October	38.61	3.34	43.95	14.10
November	36.24	3.34	43.95	13.39
December	38.19	2.72	44.22	14.87
Average for 30 months	44.94	3.57	36.53	14.96

Males, 48.51; females, 51.49.

PROPORTIONS OF THE VARIOUS CLASSES OF BEEF

Table 30 shows the percentage of all beef represented by each class for each month of the year, based on the number of carcasses produced during a 30-month period. In this tabulation bull beef and stag beef are considered as a single group.

The percentages were computed from data submitted by slaughterers in the United States to the United States Food Administration, weekly during the war, and supplied monthly thereafter to the Bureau of Markets, now the Bureau of Agricultural Economics, United States Department of Agriculture.

From the data submitted, it appears that 48.51 per cent of the total number of cattle slaughtered were males, and 51.49 per cent were females. There is no doubt that the relation is reversed when considered from a tonnage standpoint.

Table 31 shows the percentage relation by classes, by years, and the average for 30 months, for all cattle slaughtered, except canners and cutters.

Table 32 carries the same information, with Low Cutter and Cutters included.

Table No. 31

PERCENTAGE DISTRIBUTION OF CLASSES IN TOTAL BEEF (EXCLUDING LOW CUTTER AND CUTTERS) BASED ON NUMBERS OF CARCASSES.

	1920	1919	1918, 6 months only	Average for 30 months
	Per cent	*Per cent*	*Per cent*	*Per cent*
Steers, all grades	54.95	49.91	54.75	53.20
Bulls, all grades	2.83	2.94	4.56	3.44
Cows, all grades	24.52	28.81	25.98	26.44
Heifers, all grades	17.70	18.34	14.71	16.92

Table No. 32

PERCENTAGE DISTRIBUTION OF CLASSES IN TOTAL BEEF (INCLUDING LOW CUTTER AND CUTTERS) BASED ON NUMBERS OF CARCASSES.

	Per cent	*Per cent*	*Per cent*	*Per cent*
Steers	49.59	43.44	41.80	44.94
Bulls	3.20	3.11	4.40	3.57
Cows	31.23	37.77	40.58	36.53
Heifers	15.98	15.68	13.22	14.96

APPROXIMATE DISTRIBUTION OF STEER BEEF BY GRADES

A careful study of available data indicates that scarcely more than 26 per cent of all steer beef on the markets ranks above the Medium grade. About 0.5 per cent falls in the Prime grade, 4 per cent in the Choice grade, 22 per cent in the Good grade, 53 per cent in the Medium grade, 17 per cent in the Common grade, and 3.5 per cent in the Cutter and Low Cutter grades.

Table No. 33

MARKET CLASSES AND GRADES OF DRESSED BEEF

	Class	Grade
Carcass beef	Steers	No. A 1 or Prime.
		No. 1 or Choice.
		No. 2 or Good.
		No. 3 or Medium.
		No. 4 or Common.
		No. 5 or Cutter.
		No. 6 or Low Cutter.
	Heifers	No. A 1 or Prime
		No. 1 or Choice.
		No. 2 or Good.
		No. 3 or Medium.
		No. 4 or Common.
		No. 5 or Cutter.
		No. 6 or Low Cutter.
	Cows	No. 1 or Choice.
		No. 2 or Good.
		No. 3 or Medium.
		No. 4 or Common.
		No. 5 or Cutter.
		No. 6 or Low Cutter.
Carcass beef	Bulls	No. 1 or Choice.
		No. 2 or Good.
		No. 3 or Medium.
		No. 4 or Common.
		No. 5 or Cutter.
		No. 6 or Low Cutter.
	Stags	No. 1 or Choice.
		No. 2 or Good.
		No. 3 or Medium.
		No. 4 or Common.
		No. 5 or Cutter.
		No. 6 or Low Cutter.

Table No. 34

WHOLESALE CUTS AND GRADES OF DRESSED BEEF

Cuts	Grades	Cuts	Grades
Round and Rump	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.	Plate	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.
Loin	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.	Brisket	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.
Rib	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.	Flank	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.
Chuck	No. A 1 or Prime. No. 1 or Choice. No. 2 or Good. No. 3 or Medium. No. 4 or Common. No. 5 or Cutter.	Shank	Not Graded.
		Suet	Not Graded.

CHAPTER XIX

MEAT CUTTING METHODS

The absolute lack of standardization in the retail meat industry becomes particularly noticeable when the various meat cutting methods as practiced in different sections throughout the United States are studied. Practically every retailer in a given locality uses a slightly different method of cutting. Every retailer has his own idea as to what is the best method of cutting up a carcass. Therefore, a great difference of opinion exists as to what is the most advantageous method of cutting up meats, and there is at the present time no set standard style of meat cutting.

Reasons for Cutting Meats Certain Ways

The meat retailer is in business for profit and it is his ultimate object to cut up a carcass to make the maximum profit and at the same time give the customers the best satisfaction and service. In collecting meat cutting data from all sections of the United States, the following question was asked of the retailer: What is your reason for cutting meat in this particular way?" Practically every retailer answered that the trade demanded it, while a few replied that more money could be cut out of a carcass if cut that certain style. It is evident therefore, that the majority of retailers have their own standards, which in turn are governed and influenced by the demands of the trade.

The trade demand for certain cuts is again traceable to either the traditions or buying habits of the public. Such traditions or buying habits are very noticeable in certain localities throughout the United States. According to investigations made among retailers in many cities, the buying public resents the change from a particular style of cutting to another style, and insists upon cuts to which it is accustomed. Therefore, retailers follow the line of least resistance, giving the public what it calls for.

As an illustration, the pin-bone roast is a familiar cut in the Greater Philadelphia district, but is practically unknown elsewhere. Inasmuch as the trade demands pin-bone roasts, the Philadelphia retailer is practically compelled to cut the meat that way. In Greater

New York City the method of cutting is different, being unlike that in any other part of the United States. Retailers in Boston, Massachusetts, and Providence, Rhode Island, also cut differently. In Texas and certain southern states, there is considerable variation in cutting methods. The closest resemblance to a certain standard in meat cutting seems to be the style most used throughout the entire middle-west and west where meats are cut up according to a certain standard.

Influence of Foreign Population

Investigations further disclose that where very peculiar methods of meat cutting exist, they show the influence of the foreign population settled in that particular locality. The style of cutting used in Boston and Providence resembles somewhat the practices in use in European countries, especially England and France. This method is therefore traceable to traditions of the early English and French settlers in New England.

In localities settled by the Germans, one also finds demands for certain cuts of meat. As an illustration, shoulders of veal are mostly cut up into chops in the greater part of the United States. But where there is a large German population, there is usually a demand for raised shoulder of veal, which is then boned so that it can be stuffed by the housewife of German descent. The Italian population also insists upon certain cuts similar to those they have been in the habit of using in Italy. Therefore, meat cutting methods are hard to standardize unless the demands of the people for special cuts can be changed.

Education of Public Required

To accomplish this change requires a great deal of educational work, not alone on the part of the retailer, but of all agencies interested in trying to standardize meat cutting methods. The retailer may not care so much what particular cut his trade may demand as long as he makes a certain amount of profit at the same time. From this standpoint it may be immaterial just how a retailer cuts up a carcass. A standardized meat cutting method is, however, very desirable from the standpoint of working out standardized cutting tests as a guide for the retailer. When this is accomplished, it will greatly simplify the method of arriving at a correct cost and selling price.

The drawings which show the various styles of meat cutting and

the cutting tests have been furnished by meat retailers in the various sections of the country. In these sketches individual styles of cutting have been ignored and that method of meat cutting typical of the community sketched.

MID-WESTERN OR CHICAGO STYLE OF MEAT CUTTING

The mid-western style of cutting, also called the "Chicago style," is most popular throughout the United States and is used throughout most of the middle-west and west. It is unquestionably a very simple method of meat cutting.

Hindquarter

The hindquarter is divided into two principal parts—the loin and the round. Where a demand for sirloin steaks exists, this method allows a very large loin to be cut and therefore a proportionately smaller round. However, where a greater demand for round steaks exists, this method of cutting up the hindquarter can be reversed and a very short loin and a large round can be cut out. The thick part of the flank is sold for stew or soup meat, or used for "hamburger" after the flank steaks have been taken out.

The loin is divided into sirloin, T-bone and club steaks. It is typical of the mid-western or Chicago style of cutting that the top sirloin or "sirloin tip" is cut on the sirloin steak. Therefore, sirloin steaks of considerable size may be cut off the loin at the start which is not possible when the "top sirloin" is cut out.

The rump is taken off the round, partly boned and sold as rump pot roast. The round is usually cut up and sold as steaks with the round bone left in. Round steaks consist of the top and also the bottom round. Some retailers who have a large demand for round steaks leave the rump on the round, but take off the aitch bone and the large hip rump bone and start to cut small round steaks with the boneless rump thus left on the round. The heel of the round is sold either for pot roasts, stew or soup meat. The shank is usually sold as soup meat with the bone either left in or taken out as the trade may demand.

Forequarter

The forequarter is cut lengthwise, dividing it into rib roast, chuck, plate, brisket and fore-shank. It is usually cut so that a part of the shoulder shank cuts are on the brisket. The seven ribs are either

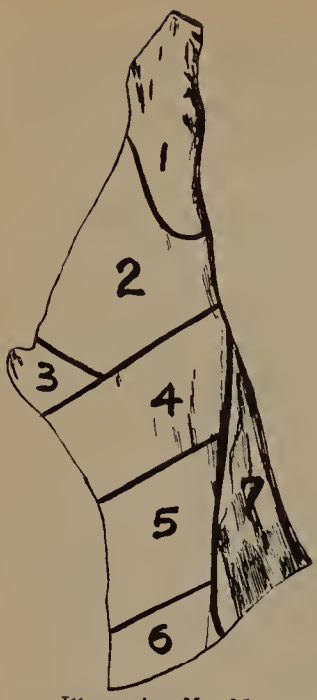


Illustration No. 35
HINDQUARTER, CUT UP CHICAGO STYLE

boned and rolled as is also the plate and the brisket, or sold in pieces with the bone, depending upon trade demand. The forequarter shank is cut up into soup meat or stew meat. The square cut chuck is sold either for steaks or pot roasts. The neck is sold for stewing, soup meat or used for hamburger. Shoulder pot roasts or arm cuts are cut out of the shoulder crossways against the ribs as can be seen in Illustration No. 36.

This method of cutting up a forequarter is very flexible. If a demand exists for pot roasts, the chuck can be cut shorter and more shoulder cross cuts or arm cuts are available. From the standpoint of simplicity, the mid-western method is recommended because it requires a minimum amount of cuts and less trimming than any other method.

The test sheets Nos. 1 to 20 for establishing cost and selling prices show in detail an analysis of a typical mid-western or "Chicago style" of cutting. Since this test was made by the Bureau of Agricultural Economics of the United States Department of Agriculture, it may be considered absolutely correct. Illustration No. 37 shows a suggested standard method of cutting up a side of beef.

From the standpoint of fewer cuts, less trimming of meats, the average western or mid-western meat retailer is more fortunate than the

Illustration No. 36
FOREQUARTER, CUT UP CHICAGO STYLE

Greater New York, Boston, or Providence meat market man, as it is becoming very popular to sell meats untrimmed in the west.

A cutting test is given herewith on a side of beef for comparison, and it will be noted that the amount of waste is comparatively small. This is a cutting test typical of Greater Chicago. It was made in one of the leading downtown markets of that city, and the meats were to be ready for the counter.

While the hindquarter is cut practically along the same lines as shown in the United States Government chart, the forequarter shows a method very popular in the Chicago district. The hindquarter is divided into:

1. Shank
2. Round
3. Rump
4. Sirloin steaks
5. T-Bone steaks
6. Club steaks

The forequarter is divided into:

1. 7-Rib roast
2. Plate
3. Brisket
4. Chuck
5. Shoulder or Arm cuts
6. Fore shank

CUTTING TEST, SIDE OF YEARLING BEEF

Chicago Style of Cutting

Forequarter	108 lbs.	49.4%
Hindquarter	105 lbs.	50.6%
Total Weight	213 lbs.	100%

FOREQUARTER

Shank

48.1%	Soup meat	3 lbs. 37 oz.	2.9% of side	
51.9%	Bone	3 lbs. 7 oz.		
100%		6 lbs. 10 oz.		

Skirt

52.4%	Skirt steak	11 oz.	.066% of side
47.6%	Waste and trimmings	10 oz.	
100%		1 lb. 5 oz.	

CUTTING TEST SIDE OF YEARLING BEEF, Continued

Plate and Brisket

49.0%	Brisket	9 lbs.	15 oz.	9.5% of side
43.5%	Plate	8 lbs.	13 oz.	
7.5%	Trimmings for hamburger	1 lb.	8 oz.	
100%		20 lbs.	4 oz.	

Boneless Brisket for Rolling

69.2%	Rolled	6 lbs.	14 oz.
12.0%	Hamburger trimmings	1 lb.	3 oz.
18.8%	Bone	1 lb.	14 oz.
100%		9 lbs.	15 oz.

Rib

7-Rib Roast (Rolled)

80.0%	Boned Roast	16 lbs.	5 oz.	9.4% of side
20.0%	Bones	4 lbs.	2 oz.	
100%		20 lbs.	7 oz.	

Chuck

24.0%	3 Cuts chuck roast, long ribs	14 lbs.		27.6% of side
28.3%	3 Cuts chuck roast, ribs	16 lbs.	8 oz.	
26.0%	3 Cuts round bone	15 lbs.	3 oz.	
13.0%	Neck pot roast for stewing	7 lbs.	9 oz.	
5 8%	Hamburger trimmings	3 lbs.	6 oz.	
2.9%	Bone	1 lb.	11 oz.	
100%		58 lbs.	5 oz.	

HINDQUARTER

Flank

10.7%	Flank steak	1 lb.	1 oz.	5.7% of side
45.3%	Flank meat for hamburger or stew	4 lbs.	8 oz.	
39.0%	Cod fat	3 lbs.	14 oz.	
5.0%	Waste fat		8 oz.	
100%		9 lbs.	15 oz.	

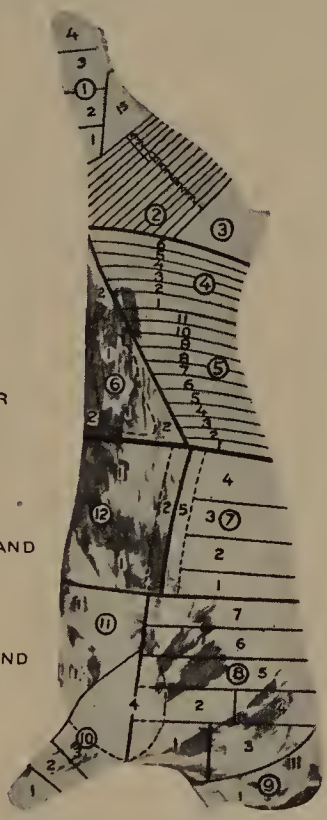
Kidney

87.4%	Kidney suet	5 lbs.	10 oz.	3.0% of side
12.6%	Kidney		13 oz.	
100%		6 lbs.	7 oz.	

U.S. DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL ECONOMICS
DIVISION OF LIVESTOCK, MEATS AND WOOL

BEEF CHART

WHOLESALE AND RETAIL CUTS



① HIND SHANK
1 TO 3 SOUP BONES
4 - HOCK

② ROUND
1 TO 14 ROUND STEAKS
IS HEEL OF ROUND

③ RUMP
STEAKS OR ROASTS

④ LOIN END
1 TO 6 SIRLOIN STEAKS

⑤ SHORT LOIN
1 TO 3 CLUB OR DELMONICO STEAKS
4 TO 11 PORTERHOUSE STEAKS

⑥ FLANK
1 - FLANK STEAK
2 - STEWS OR HAMBURGER

⑦ RIB
1 TO 4 RIB ROASTS
5 SHORT RIBS

⑧ TRIMMED CHUCK
1 & 2 BOTTOM CHUCK ROASTS
3 & 4 TOP CHUCK ROASTS
5 TO 7 CHUCK RIB ROASTS

⑨ NECK
1 - BONELESS ROASTS
STEWS OR HAMBURGER

⑩ FORE SHANK
1 TO 3 SOUP BONES
4 - SHOULDER CLOD

⑪ BRISKET
1 - STEWS OR BONED AND ROLLED ROASTS

⑫ PLATE
1 - STEWS OR BONED AND ROLLED ROASTS
2 - SHORT RIBS

Numerals in circles ◯ refer to wholesale cuts and major subdivisions of such cuts. Other numerals refer to retail cuts

WHOLESALE CUTS AND SUBDIVISIONS
ALL PERCENTAGES BASED ON CARCASS WEIGHT

①TO⑥ HINDQUARTER	48.0%	⑦ TO ⑫ FOREQUARTER	52.0%
①TO③ ROUND AND RUMP	24.0	⑦ RIB	9.5
① HIND SHANK	4.0%	⑧ & ⑨ CHUCK	22.0
② BUTTOCK	15.0	⑧ TRIMMED CHUCK	17.0%
③ RUMP	5.0	⑨ NECK	5.0
④ &⑤ FULL LOIN INC. SUET	20.5	⑩ FORE SHANK	5.5
④ LOIN END	7.0	⑪ BRISKET	6.5
⑤ SHORT LOIN	10.5	⑫ PLATE	8.5
KIDNEY KNOB	3.0		
⑥ FLANK	3.5		

Illustration No. 37

A recommended standard style for cutting up a side of beef

CUTTING TEST SIDE OF YEARLING BEEF, Continued

Loin (Steaks sold untrimmed before weighing)

40.6%	6 Sirloin steaks	14 lbs.		16.1% of side
15.6%	3 Pin Bone sirloin steaks	5 lbs.	6 oz.	
23.5%	T-Bone steaks	8 lbs.	2 oz.	
20.3%	Club or short steak	7 lbs.		
100%		34 lbs.	8 oz.	

Round

50.0%	Round steak	26 lbs.	8 oz.	24.8% of side
9.8%	Heel of round	5 lbs.	3 oz.	
4.8%	Trimmings	2 lbs.	9 oz.	
13.3%	Bone	7 lbs.	1 oz.	
22.1%	Rump	11 lbs.	11 oz.	
100%		53 lbs.		

Rump, Cut Up for Roast

40.1%	1st Cut	4 lbs.	11 oz.
37.5%	2nd Cut	4 lbs.	6 oz.
4.8%	Hamburger trimmings		9 oz.
12.8%	Bone	1 lb.	8 oz.
4.3%	Fat		8 oz.
0.5%	Cutting loss		1 oz.
100%		11 lbs.	11 oz.

SUMMARY:

Original Weight of Side	213 lbs.	
Bone, fat and waste on side	20 lbs.	13 oz.
Total Cutting loss on side	2 lbs.	3 oz.
Total Waste and Loss on Side	23 lbs.	

It will be noted in the summary, that the side of beef which originally weighed 213 lbs., shows a total waste of 20 lbs. and 13 oz. This is considered very favorable to the retailer when compared to the average amount of waste of carcasses which are handled in many eastern markets.

Illustrations Nos. 35 and 36 also show a typical Chicago style of cutting. The test described is based upon this style of cutting.

Inasmuch as the boning out of wholesale cuts has become quite popular in certain sections of the country; especially for plates, bris-

kets and ribs, a table is shown herewith giving the percentages of products when each primal cut is boned. This table may be considered average as it was made by one of the leading meat packing companies in the United States.

Table No. 35

TABLE OF PERCENTAGE OF PRODUCT WHEN EACH PRIMAL CUT IS BONED

Round—	Per Cent
Inside	33
Outside	19
Knuckle	16
Trimmings	2
Shank Bones	17
Regular Tallow	3
Edible Scrap	1
	100

Flank—	Per Cent
Trimmed Flank	67
Flank Steak	17
Regular Tallow	4
Scrap Tallow	12
	100

Full Loin—	Per Cent
Tenderloin	13
Sirloin Butt	22
Sirloin Strip	23
Suet	7
Bones	22
Trimmings	13
	100

Full Plate—	Per Cent
Boneless Plate	71
Bones	29
	100

S. C. Chuck—	Per Cent
Boneless Chuck	62
Clods	16
Bones	22
	100

Rump Butt—	Per Cent
Boneless Rump	88
Tail Bone	12
	100

Rib—	Per Cent
Spencer Roll	41
Trimmings	30
Bones	29
	100

Fore Shank—	Per Cent
Shank Meat	55
Bones	45
	100

RHODE ISLAND METHOD OF MEAT CUTTING

As a contrast to this extremely simple method of meat cutting used in the mid-western section of the country, an example is given herewith of the method used in Providence, Rhode Island, which is also popular in other parts of New England.

From the customer's standpoint, the meat cutting method practiced in Providence may be considered ideal, because, generally speaking, meats sold in Providence are sold practically boneless. The retailer of other parts of the country, not familiar with this method, seeing a list of retail prices which prevail in that locality, may think they are extremely high when compared with his own. But when it is considered that all steaks are sold practically boneless in that locality, the prices are practically equally as reasonable as prices secured elsewhere, given the

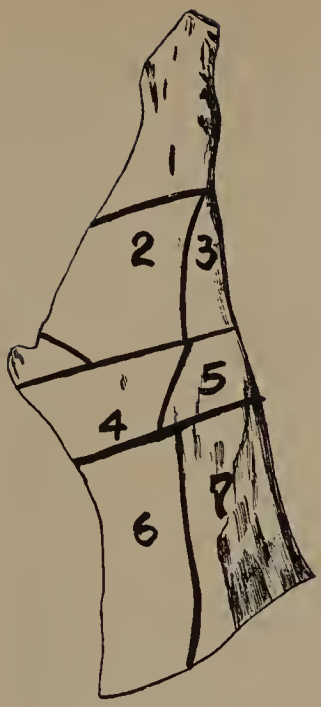


Illustration No. 38
HINDQUARTER, PROVIDENCE STYLE

same quality of meats and method of trimming. From a retailer's standpoint, the market owner in that section of the country does not have the advantage of simplicity in cutting such as exists in the middle-west. The cutting up of a carcass into a great many cuts and boning and trimming them requires, in addition, a greater amount of labor.

Hindquarter

The Providence method of cutting calls for four ribs on the hindquarter, which is divided into the following major cuts:

1. Shank
2. Bottom round
3. Top round
4. Vein
5. Rump
6. Face rump
7. Loin
8. Flank
9. Aitch bone

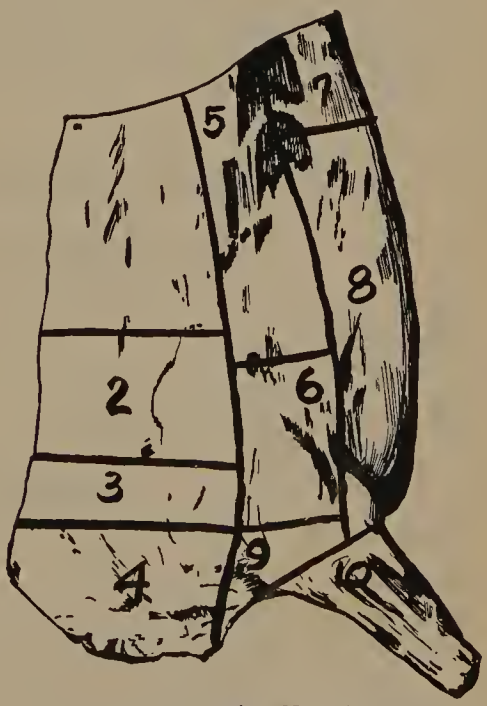


Illustration No. 39
FOREQUARTER, PROVIDENCE STYLE

The aitch bone is not marked on the illustration and is in reality the tail end of the rump.

Forequarter

The forequarter is cut up into the following major cuts:

1. First rib
   Second rib
   Third rib
2. Chuck
3. Scalp
4. Neck
5. Thin plate
6. Thick plate
7. Navel
8. Brisket
9. Sticker
10. Shin

To show more clearly the number of retail cuts used in this locality, a cutting test is furnished herewith through the courtesy of the Providence Public Market, Providence, Rhode Island. This test was made on a side of beef from a choice steer. It weighed 363 lbs. or a total carcass weight of approximately 725 lbs.

CUTTING TEST ON CHOICE SIDE OF STEER

Providence Style of Meat Cutting

Forequarter	156 lbs.
Hindquarter	207 lbs.
Total Weight	363 lbs.

FOREQUARTER

Back—

First cut	7 lbs. 6 oz.
Second cut	7 lbs. 12 oz.
Fifth rib	5 lbs. 6 oz.
Chuck	6 lbs. 4 oz.
Chuck	7 lbs. 2 oz.
Chuck	7 lbs. 10 oz.
Scalp	8 lbs.
Scalp	8 lbs. 2 oz.

CUTTING TEST ON CHOICE SIDE OF STEER, Continued

Scalp	8 lbs. 12 oz.
Neck	4 lbs.
Neck	4 lbs. 6 oz.
Neck	2 lbs. 2 oz.
Trimmings	5 lbs.
Bone	5 lbs.
Total Back	87 lbs. 2 oz.

Plate—

Navel	6 lbs. 12 oz.
Brisket	10 lbs. 4 oz.
Sticker	8 lbs.
Plate	16 lbs. 14 oz.
Thin rib	6 lbs.
Shin	5 lbs. 8 oz.
Shin	4 lbs. 10 oz.
Meat	1 lb. 2 oz.
Bone	4 lbs.
Tallow	1 lb. 4 oz.
Total Plate	69 lbs. 8 oz.

HINDQUARTER

Leg—

Bottom Round Best	7 lbs. 12 oz.
Bottom Round Second	4 lbs. 6 oz.
Bottom Round Third	1 lb. 12 oz.
Top Round Best	10 lbs. 7 oz.
Top Round Second	5 lbs. 4 oz.
Top Round	2 lbs. 8 oz.
Top Round	3 lbs. 4 oz.
Bone	14 lbs. 6 oz.
Bone	8 lbs.
Tallow	2 lbs.
Shank Middle Cut	4 lbs. 6 oz.
Shank	2 lbs. 12 oz.
Shank	3 lbs. 8 oz.
Vein Best Cut	5 lbs.

CUTTING TEST ON CHOICE SIDE OF STEER, Continued

Vein	4 lbs. 12 oz.
Vein	2 lbs. 8 oz.
Total Leg	82 lbs. 14 oz.

Flank—

Cod fat	11 lbs.
Ribs	12 lbs. 4 oz.
Lean meat	7 lbs. 8 oz.
Total Flank	30 lbs. 12 oz.

Loin—

Suet	16 lbs. 6 oz.
Kidney	1 lb. 8 oz.
Tip Roast	10 lbs. 12 oz.
Sirloin Steaks	2 lbs. 12 oz.
Sirloin Steaks	2 lbs. 12 oz.
Porterhouse	3 lbs. 3 oz.
Porterhouse	10 lbs. 10 oz.
Tenderloin	4 oz.
Hamburger Meat	2 lbs. 4 oz.
Tallow	5 lbs. 4 oz.
Bone	1 lb. 8 oz.
Total Loin	53 lbs. 3 oz.

Rump—

Best Slices	7 lbs. 2 oz.
Second Best Slices	2 lbs.
Third Best Slices	1 lb. 6 oz.
Fourth Best Slices	1 lb. 4 oz.
Tenderloin	1 lb. 14 oz.
Face Rump	6 lbs. 2 oz.
Tallow	2 lbs. 8 oz.
Bone	4 lbs. 2 oz.
Suet	2 lbs. 8 oz.
Trimmings	2 lbs. 12 oz.
Suet	1 lb. 15 oz.
Total Rump	33 lbs. 9 oz.

CUTTING TEST ON CHOICE SIDE OF STEER, Continued

Summary—

Total Bone	38 lbs.
Total Trimmings	7 lbs. 12 oz.
Total Waste Fat	42 lbs. 13 oz.
Total Bone, Trimmings and Fat	88 lbs. 9 oz.

It will be noted that the names of the cuts differ greatly from those which are more or less popular throughout the United States. This style of cutting differs principally because the large steak cuts, sirloins and rounds, are sold boneless. The short loin is really cut short and the flank very large as can be seen by numbers 6 and 7, Illustration No. 38. The forequarter differs principally in the shoulder cuts and cut No. 6, the thick plate and No. 9, the sticker.

Analysis of the cutting test will show that this side of beef originally weighed 363 pounds. It had a total amount of waste of 88 pounds and 9 ounces or equal to 24.41%. At an estimated prime cost of 18 cents per pound, it will be found that after deducting this waste, but without giving credit for same, the actual cost of this side of beef has advanced to 24.48 cents or practically 6½ cents per pound more than it originally cost.

Another cutting test on a side of beef weighing 393 pounds cut up Providence style resulted in the following:

Total waste on side	90 lbs. 11 oz.
Total salable meat	301 lbs. 5 oz.
Total Percentage of Waste	23.30%

North Carolina Method of Meat Cutting

As another contrasting example of meat cutting, the illustrations of cutting used in North Carolina are reproduced herewith. These may also be considered typical in many of the southern states.

Hindquarter

The hindquarter, Illustration No. 40, shows an exceptionally long cut loin. At the same time, a great portion of the flank usually remaining on the sirloin, is left on the flank. A very large rump is cut and it will be noted that No. 4, the aitch bone of the rump, is sold as soup meat. Another peculiar cut is No. 8 which is usually sold as rib steak.

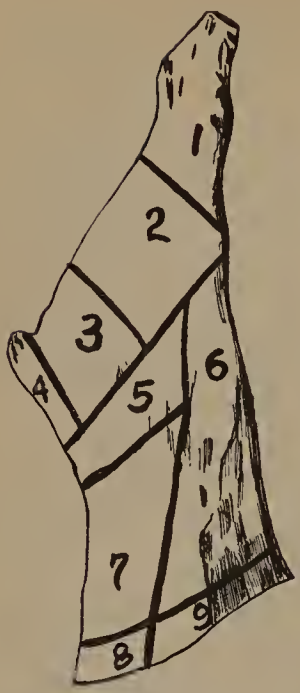


Illustration No. 40

HINDQUARTER, NORTH CAROLINA STYLE

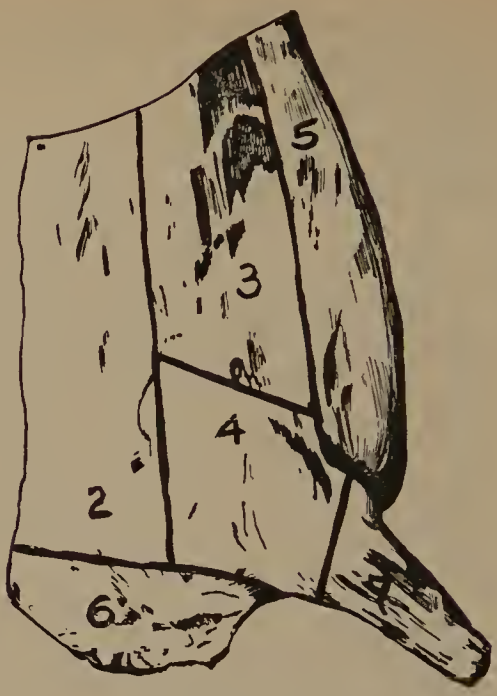


Illustration No. 41

FOREQUARTER, NORTH CAROLINA STYLE

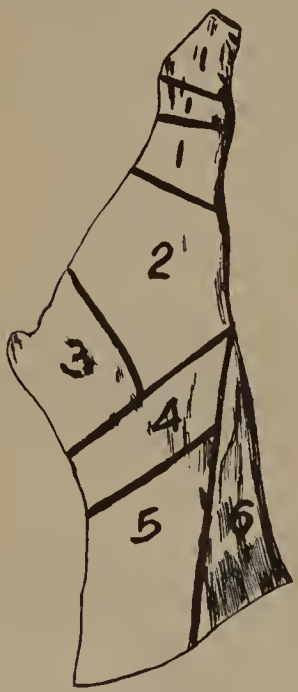


Illustration No. 42

HINDQUARTER, ANOTHER NORTH CAROLINA STYLE

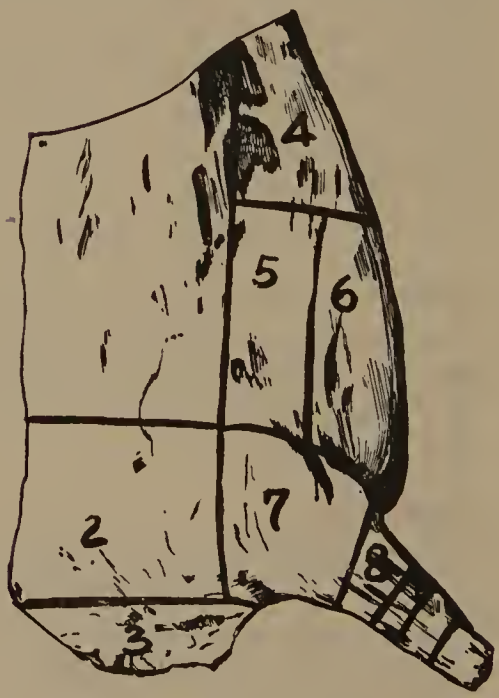


Illustration No. 43

FOREQUARTER, ANOTHER NORTH CAROLINA STYLE

Forequarter

The forequarter, however differs considerably from the typical meat cutting methods employed elsewhere. For instance, all of the ribs, the rib roasts, and part of the chuck are cut very short and sold as rib steaks. A part of the chuck is sold for either steaks or roasts.

No. 5, the small brisket is also called brisket stew. No. 4 is called round roasts. In New York, this would be called "cross rib" roast, and in Chicago, a major part of No. 4 would be considered round bone shoulder roasts or arm cut roasts. This method of meat cutting is demanded by the trade in that locality and shows how the demand influences the various cutting methods. Another meat cutting method used in North and South Carolina is shown in Illustration Nos. 42 and 43, which differs somewhat from the last method described.

The hindquarter, again, shows an exceptionally large rump and a very large flank. It indicates that this locality must have a demand for rump roast. In the forequarter, the ribs are cut exceptionally long and sold as rib roasts. Cut No. 4 is called flank stew. Cut No. 5 is called plate stew and No. 6, brisket stew, indicating that there is also a considerable demand for stew meats in that locality. Cut No. 7 is called arm pot roast and the fore shank, No. 8 is sold as soup meat.

PHILADELPHIA METHOD OF MEAT CUTTING

Philadelphia and vicinity have a method of meat cutting all their own Retailers claim that it is most difficult to try and break away from this tradition, or of educating the public to other cuts which are more generally used throughout the United States.

Investigations disclose the fact that this style of cutting is traceable to traditions and has been used in Philadelphia and vicinity, as far back as leading retailers there can remember. They believe it to be traceable to the early Pennsylvania Dutch and Quaker settlers.

About 30 miles away from Philadelphia, in Trenton, New Jersey, however, one does not find this style of cutting, but there the method of cutting is practically the same as in Greater New York. The typical Philadelphia style of cutting is as follows:

Illustration No. 44
HINDQUARTER, PHILADELPHIA STYLE

Hindquarter

The loin is separated from the hindquarter by starting to cut at the soft end of the hip bone, so that there is really no saw required to separate the loin and the round. But instead of cutting straight through, the loin is cut off at an angle of considerable degree. This loin being cut at such a slant shows very large steaks with proportionately large tenderloins. The flank is usually cut large and the flank steaks taken out. The thick part of the flank is called "top sirloin" and is indicated in the illustration as No. 6. This must not be confused, however, with the cut called "top sirloin" or "sirloin tip" as it is called elsewhere. After the loin and the flank have been taken off the hindquarter, there really remains a very large round.

Comparing this to other methods of meat cutting, the round really has the greatest percentage of the upper parts or sirloin steaks left on it. The round is now cut across diagonally, and a very large rump cut off. This is shown in figure 3. Cut No. 4 is called the "pinbone" roast, and is typical of Philadelphia, as it is hardly known elsewhere. The rump is cut partly into steaks and is also sold as rump oven roast. Another cut is the "veiny" cut used for pot roast. This is, in reality, the greater part of what is called in Greater New York, the "top sirloin" and

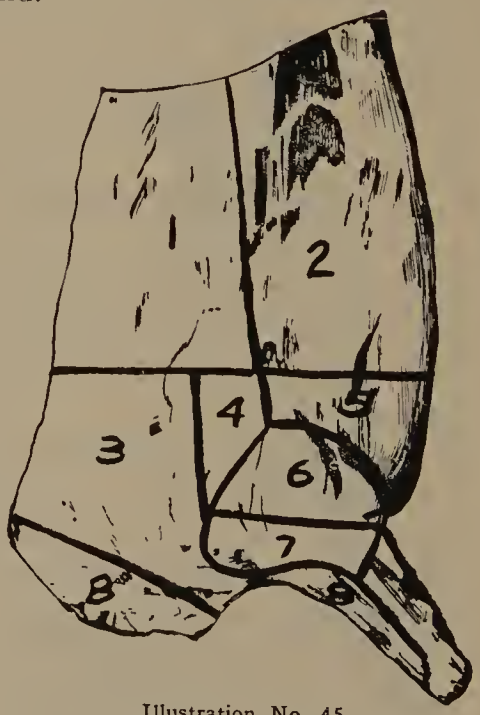


Illustration No. 45
FOREQUARTER, CUT UP PHILADELPHIA STYLE

elsewhere "sirloin tip." The round is boned entirely and top round sold for steaks and the bottom round for pot or oven roast.

Forequarter

The forequarter is also cut up entirely different from the style used elsewhere in the United States. Eight ribs are cut out for rib roasts. No. 2 is the plate and is sold for soup or stew meat. The end of the brisket, No. 5, is usually rolled and sold either for boiling meat or for pot roast and is called rolled brisket. The five rib chuck has usually the plate bone taken out, fat inserted in place of the plate bone, and this is tied and rolled, and these roasts are sold either as pot roasts or oven roasts.

One part of the chuck, however, is called the "top muscle" roast. In New York, this usually called the top chuck. The shoulder part of the forequarter is cut up as indicated by cut No. 9. The foreshank shoulder meat is taken off very close to the bone, and is rolled and sold as "rolled shoulder," to be used for pot roasting or boiling. The cut between the shoulder and the chuck is sold as a cross cut roast and the remaining part of the shoulder is called the "Bolar roast." This "Bolar' cut is scarcely found anywhere outside of Philadelphia.

The neck is usually boned, rolled, and sold as stew meat or boiling meat, Therefore, the meat cutter in Philadelphia must be familiar with such names as "Veiny" roasts, "Bolar" roasts, "Top muscle" roasts, "Pin-bone" roasts and "Rump" steaks. To the average retailer, this type of meat cutting may be confusing, if he is not familiar with it.

A test is given herewith on a typical Philadelphia style of cutting, figured on a percentage basis:

CUTTING TEST—SIDE OF CHOICE STEER BEEF

Philadelphia Style of Cutting

HINDQUARTER—100%

	Percent	Percent of Side
Loin—		25.92%
Steak	51.25%	
Top	11.00	
Kidney	2.25	

CUTTING TEST—SIDE OF CHOICE STEER BEEF, Continued

	Percent	Percent of Side
Bone	5.00	
Suet	21.75	
Shrinkage	1.75	
	100%	
Rump—		23.45%
Pin-bone roast	11.84%	
Steak	34.21	
Rump roast (middle)	15.79	
Rump roast (back)	16.44	
Bone and fat	19.74	
Shrinkage	1.98	
	100%	
Round—		33.33%
Best steak	46.30%	
Veiny steak	31.46	
Veiny back (roast)	5.55	
Back round	9.28	
Fat and bone	7.40	
Shrinkage	.03	
	100%	
Shin—		6.48%
Meat	47.90%	
Bone	52.10	
	100%	
Flank—		9.87%
Steak	12.50%	
Fat	62.50	
Hamburg meat	25.00	
	100%	100%

CUTTING TEST—SIDE OF CHOICE STEER BEEF, Continued

FOREQUARTER—100%

	Percent	Percent of Side
Chuck—		21.00%
Roast	92.50%	
Fat and bone	7.50	
	100%	
Bolar Cut—		4.73%
Roast (best)	50.00%	
Roast (back)	50.00	
	100%	
Cross Cut—		9.12%
Roast	86.11%	
Fat and bone	13.89	
	100%	
Rib—		17.10%
Best Roast	61.19%	
Back Roast	38.81	
	100%	
Shoulder—		11.05%
Rolled	54.23%	
Shin Meat	30.95	
Fat and bone	23.82	
	100%	
Brisket—		10.78%
Rolled	64.63%	
Hamburg Meat	7.31	
Fat and bone	28.06	
	100%	

CUTTING TEST—SIDE OF CHOICE STEER BEEF, Continued

	Percent	Percent of Side
Neck—		7.36%
Boneless meat	59.00%	
Hamburg meat	5.29	
Bone	35.71	
	100%	
Plate—		15.79%
Plate	100%	

Summary—

Total Side	100%
Hindquarter	46
Loin	12
Rump and Round	34
Forequarter	54
Rib	10
Plate	8
Cross Cut	36

Minneapolis Method of Meat Cutting

Although Minneapolis and St. Paul, as well as the state of Minnesota, are settled largely by citizens of Swedish and German descent, there is no particular influence noticeable in the demand for certain hindquarter cuts.

In studying the illustration of the hindquarter, it will be noted, when comparing it to the typical mid-western style of meat cutting, that there is very little difference.

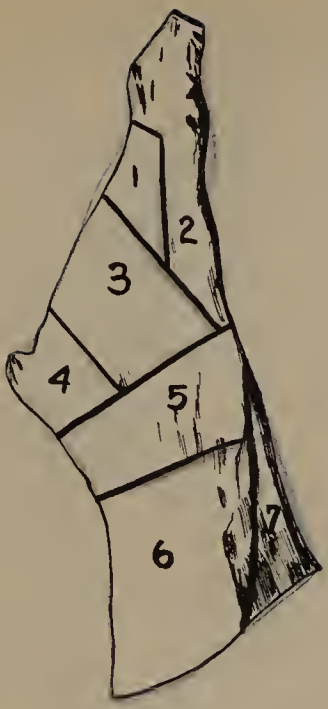


Illustration No. 46
HINDQUARTER, MINNEAPOLIS STYLE

Forequarter

The forequarter, however, shows certain cuts which seem to be popular in that part of the country. The forequarter is divided into the following major cuts:

1. 7-rib roast
2. Short ribs
3. Navel end
4. Shoulder cuts
5. Bread and butter cut
6. Brisket
7. Shank
8. Arm cuts
9. Knuckle
10. Neck cuts

What is known as the "bread and butter" cuts are pieces of meat in demand in that part of the country, and are usually sold as pot roast or oven roasts. A cutting test of this style of cutting shows the following results:

Illustration No. 47
FOREQUARTER, MINNEAPOLIS STYLE

MEAT CUTTING TEST FOR MINNEAPOLIS AND VICINITY

Hindquarter—

Total Weight	114.12 lbs.
Club and Porterhouse steaks	19 lbs.
Sirloin steaks	20 lbs.
Rump	10 lbs. 8 oz.
Rolled rump	6 lbs. 12 oz.
Round steaks	26 lbs. 4 oz.
Heel of beef	5 lbs.
Shank	9 lbs. 8 oz.
Suet	7 lbs. 12 oz.
Kidney	12 oz.
Hanging Tender	1 lb. 12 oz.
Flank	13 lbs.
Shrinkage	1 lb. 4 oz.

Forequarter—

Total Weight	112.8 lbs.
7-Rib roast	21 lbs. 8 oz.
Shank	7 lbs. 8 oz.
Short ribs	7 lbs.
Navel	5 lbs. 8 oz.
Brisket	14 lbs.
Arm cut pot roasts	8 lbs. 8 oz.
Shoulder pot roasts	26 lbs.
Knuckle	2 lbs. 8 oz.
Bread and Butter Cut	10 lbs.
Neck Cuts	7 lbs.
Waste	3 lbs.

Summary—

Waste	3 lbs.
Suet	7 lbs. 12 oz.
Shrinkage	1lb. 4 oz.
Total Waste, Suet and Shrinkage	12 lbs.

It will be noted that this type of cutting of the grade of beef handled does not yield much waste.

MISSISSIPPI METHOD OF MEAT CUTTING

Illustration No. 48
HINDQUARTER, MISSISSIPPI STYLE

Hindquarter

Many prominent retailers throughout the state of Mississippi use the style of cutting as shown in Illustrations Nos. 48 and 49. In studying the drawing of the hindquarter, it will be noted that an exceptionally long loin is cut for the maximum number of steaks. The round, however, is cut very small.

Forequarter

The cutting of the forequarter, is different from the method of cutting elsewhere in the United States. Eight ribs are cut off and used as rib steaks instead of rib roasts as intended elsewhere. This makes a very large plate. Eight ribs of the plate are cut out and completely boned, rolled and sold as roast beef. No. 2, the end of the plate and brisket, is usually sold for stewing, and No. 4, the chuck, is cut up into steaks. No. 5, is the shoulder round cut and is cut up to the chuck ribs. Cut No. 8 is used for stewing. The neck cuts, No. 7, are used for roast, and the shank is used for soup meat.

These illustrations show clearly the great difference which exists in the various styles of meat cutting throughout the country. The reason for this method of cutting was explained by retailers as the one style whereby they can get

Illustration No. 49
FOREQUARTER, MISSISSIPPI STYLE

the maximum amount of money out of a carcass. While many retailers try to cut the ribs as long as possible, in this instance, ribs are cut very short on account of being used for steaks.

NEW YORK METHOD OF MEAT CUTTING

Excepting Boston, Massachusetts and Providence, Rhode Island, the meat retailer in Greater New York uses perhaps a greater variety of cuts than any other retailer in the United States. There is, however, some similarity between the New York style of cutting and that of lower California, especially in the hindquarter.

Hindquarter

Illustrations Nos. 50 and 51 may be considered typical of the New York style of cutting. Instead of cutting the hindquarter straight across as is customary elsewhere in the United States, the loin is separated from the round by following the vein, starting from the joint knuckle bone of the hind shank. This is illustrated on the drawing by the upper line, making cut No. 3. The cut is made so that practically one-half of the bone on the round is exposed. The round is separated from the loin at the joint bone between the round and the loin, and the cut follows a line to about the second joint of the aitch bone on the rump.

The whole round as it is now divided, consists of Cuts Nos. 1, 2, and 4. Cut No. 4, the rump, is cut off, the hip bone usually taken out, and the rump cured and sold as corned beef. The round is boned entirely; the top round is cut into steaks and the bottom round sold as pot roast. The shank is usually boned and the meat sold for soup or stew meat. The loin now consists of Cut No. 3, the "top sirloin," and Cut No. 5, the sirloin steaks. Cut No. 6, the porterhouse steaks, and Delmonico or club steaks, and Cut No. 7, the thick flank and flank steaks.

The "top sirloin," elsewhere called "sirloin tip," is cut off the loin and sold separately either as roast beef or for fancy pot roast. The loin is now at a peculiar angle, which requires that "short cut" sirloin steaks be cut off first in order to cut a straight sirloin steak. The largest sirloin steaks are usually reached at the "flat" bone.

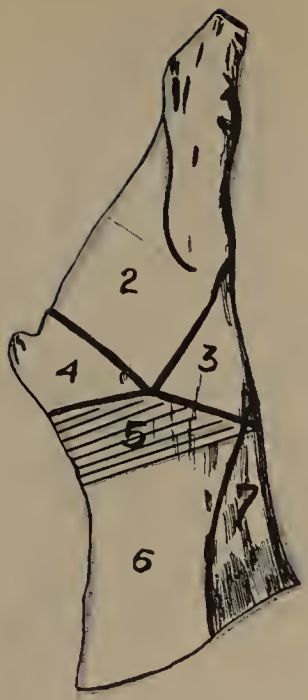


Illustration No. 50
HINDQUARTER,
CUT UP NEW YORK STYLE

In comparing this to the simpler methods of meat cutting, it will be noted that the metropolitan retailer has quite a few more cuts than the average. On the hindquarter, he has the following cuts:

1. Shank Soup meat.
2. Horseshoe end of round.
3. Top round steaks.
4. Bottom round pot roast.
5. Eye bottom round pot roast.
6. Top sirloin, first cut.
7. Top sirloin, second cut.
8. Rump.
9. Short cut sirloin steaks.
10. Sirloin steaks.
11. Flat bone sirloin steaks.
12. Porterhouse steaks.
13. Club or Delmonico steaks.

Forequarter

Here again the method of cutting the forequarter is different. Seven ribs are cut for rib roast and are usually boned to order or sold as standing rib roasts. The chuck steaks or roasts which are usually cut up to the shoulder joint bone make up No. 2. A triangular cut of the upper part of the chuck, the "top chuck" is generally raised and sold separately for pot roasts. In certain localities in the metropolitan district, there is quite a demand for this cut.

Cut No. 4, consisting of the chuck roasts, is used primarily

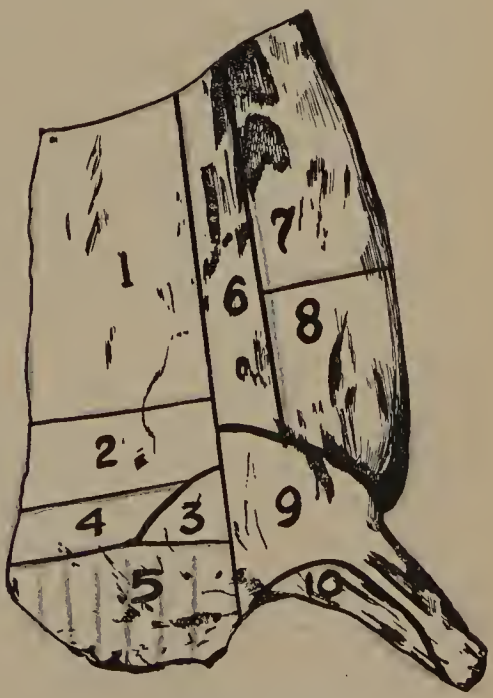


Illustration No. 51
FOREQUARTER,
CUT UP NEW YORK STYLE

for pot roasts, stew or soup meat. Cut No. 9, the shoulder, is lifted entirely and boned, making an exceptionally fine pot roast, called "cross rib" in the metropolitan district. Cut No. 10, the shank soup meat, is usually taken off the bone along with the shoulder soup meat and sold as such. Cut No. 6, the short ribs, make a cut in considerable demand for either fancy soup meat, braising, or for pot roasts.

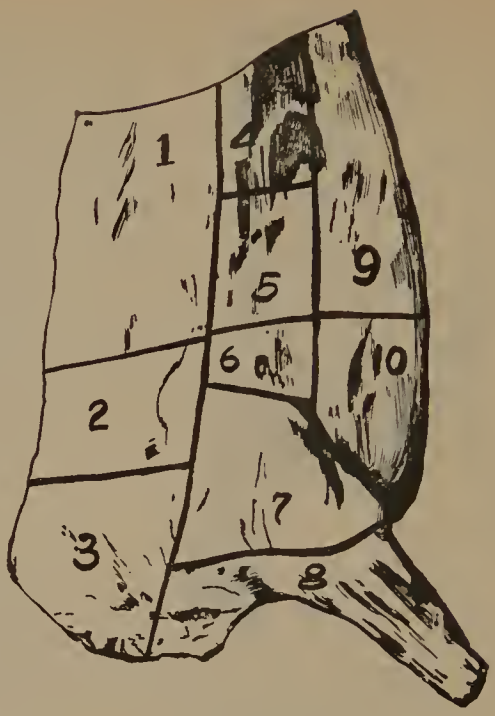


Illustration No. 52
FOREQUARTER, NEW YORK STYLE

The navel, plate and briskets are used extensively for corned beef. On account of the large Jewish population of Greater New York, retailers often find it advantageous to sell whole fresh briskets and plates to firms specializing in supplying the Jewish trade with these forequarter cuts.

The metropolitan area, perhaps more than any other part of the United States, suffers from a very unequal demand for certain cuts. The choice cuts, especially steaks and chops of the more expensive kinds, are in greater demand than the lower priced cuts. This accounts for the great price spread between the low priced and high priced cuts which exists in the average metropolitan market.

Illustration No. 52 shows a method of forequarter cutting quite similar to the one in Illustration No. 51, excepting that cuts Nos. 4, 5, and 6 are larger, thus making shorter briskets and plates. A cutting test on the above side of beef showed the following results:

CUTTING TEST—NEW YORK AND VICINITY

Hindquarter

Total Weight	150 lbs.
Shin	3 lbs.
Top sirloin	15 lbs.
Bottom round	9 lbs.
Eye round	8 lbs.
Rump	10 lbs.
Hip	23 lbs.
Loin	36 lbs.
Flank inside	2 lbs. 8 oz.
Flank outside	1 lb. 8 oz.
Kidney	1 lb.
Waste	31 lbs.

Forequarter

Total Weight	160 lbs.
Navel	16 lbs.
Plate	5 lbs.
Corner piece	7 lbs.
Prime rib (8 ribs)	32 lbs.
Brisket	14 lbs.
Cross rib	10 lbs.
Shin	3 lbs.
Chuck (4 ribs)	52 lbs.
Skirt steak	1 lb.
Waste	14 lbs.

Summary:

Total Weight of Side	210 lbs.
Total Waste and loss on side	45 lbs.

It will be noted that the beef used in this section is considerably heavier than elsewhere in the United states. However, this is typical of the average New York market.

Another very interesting test is herewith reproduced showing selling prices and profit on a carcass of beef figured out on a 100 pound basis. This was a test furnished the author by one of the leading retailers of New York. It was made during the war by the Federal Food Board for setting differentials so as to

arrive at a definite selling price. The differentials in selling prices are given on a 100 pound basis.

Profit on a Carcass of Beef theoretically of 100 lbs., at the differentials set by the New York Federal Food Board, from side of beef costing 26c per lb. (Chucks costing 20c and hinds and ribs costing 31c.)

Cut	Lbs.	Differential	Selling Price	Total
Chuck				
Cross rib	4.07	18c	38c	$1.55
Shoulder	2.01	11c	31c	.62
Shin beef	1.22	11c	31c	.38
Neck	6.97	11c	31c	2.16
Chuck steak	6.56	11c	31c	2.03
Brisket	6.17	3c	25c	1.54
Skirt steak	.42	2c	22c	.09
Navel	5.15	2c	22c	1.13
Plate	3.32	2c	22c	.73
Fat & Waste	1.93	12c	8c	.15
Bones	3.29	....	....	.....
Hinds and Ribs				
Chuck rib	4.26	7c	38c	1.62
Prime rib	6.63	16c	47c	3.12
Outside flank	.50	11c	42c	.21
Thick flank	1.08	11c	42c	.45
Flank steak	.64	11c	42c	.27
Top sirloin	4.79	15c	46c	2.20
Beef kidney	.37	2c	29c	.16
P. H. steak	7.23	17c	48c	3.47
Sirloin steak	7.48	15c	46c	3.44
Top round	5.56	19c	50c	2.78
Bottom round	4.09	17c	48c	1.98
Horse shoe	1.44	11c	42c	.61
Rump	3.52	10c	41c	1.44
Leg of beef	1.85	11c	42c	.78
Kidney suet	2.66	17c	14c	.37
Flank fat	.94	19c	12c	.11
Bones	3.69	31c	0	.....
Waste	2.16	23c	8c	.18
Total	100.00			$33.57
Cost price				26.00
Profit				7.57

Summary:

Waste fat	5.53 lbs.
Waste Bones	9.14 lbs.
Total	14.67 lbs.

It will be noted that if the fat, bones, and waste are deducted, there is a shrinkage of 14.67 pounds or close to 15% waste. This is a great deal more waste than is shown on the average beef sold throughout the western part of the United States.

From a side of beef costing 26 cents per pound, according to the figures given above, a total profit of $7.57 on 100 pounds of beef is shown. In other words, the profit made on the sales price was 22—27/50%, which is generally not enough to cover operating expenses and a fair profit. This test, however, furnishes a very interesting guide for price comparison.

Another New York cutting test is given below. This test was made by the Master Butchers' Association of New York.

CUTTING TEST—GREATER NEW YORK STYLE

One Side of Beef

Forequarter	201 lbs.
Hindquarter	184 lbs.
Total	385 lbs.
Porterhouse steak	15.50 lbs.
Club steak	15.00 lbs.
Sirloin steak	33.00 lbs.
Round steak	45.00 lbs.
Chuck steak	41.75 lbs.
Flank steak	2.50 lbs.
Skirt steak	1.50 lbs.
Rib roast	34.00 lbs.
Pot roast (chucks)	42.50 lbs.
Boiling or stew meat (chuck and horseshoe)	16.75 lbs.
Short rib	9.50 lbs.
Brisket	21.50 lbs.
Navel plate	20.00 lbs.
Rump	22.50 lbs.
Thick flank	9.50 lbs.
Kidney	1.00 lbs.
Suet and fat	13.25 lbs.
Shanks	29.50 lbs.
Bone	10.75 lbs.

Summary:

Waste fats	13.25 lbs.
Bones	10.75 lbs.
Total Loss	24 lbs.

Another test on a 337 lb. pound steer, cut up New York style showed the following results:

337 lb. Side of Steer, Choice Grade

Per cent of Side		Weight Lbs.	Oz.
5.62%	Sirloin Steaks	18	15
6.59	Porterhouse Steaks	22	3
1.67	Hip Steaks	5	11
2.62	Top Sirloin (1st cut)	8	13
2.23	Top Sirloin (end)	7	8
3.71	Bottom Round	12	8
3.73	Top Round	12	9
0.82	Flank Steak	2	12
7.75	Prime Ribs	26	2
3.23	Chuck Ribs	10	14
3.19	Fresh Rump	10	12
0.45	Beef Kidney	1	8
1.41	Horseshoe	4	12
0.74	Thick Flank	2	8
2.67	Shin Beef	9	....
1.34	Chopped Beef	4	8
5.79	Chuck Steaks	19	8
2.65	Cross Rib (1st cut)	8	15
2.11	Cross Rib (end)	7	2
2.02	Plate Navel Brisket	40	8
2.32	Fresh Plate	7	13
1.13	Skirt Steak and Hanging Tenderloin	3	13
6.10	Boneless Chuck	20	9
2.37	Shoulder Soup Meat	8	....
1.24	Top Chuck	4	3
0.96	Neck Soup Meat	3	4
15.30	Bones, Fat, Suet	51	9
00.24	Shrinkage		
100.00%		337	00

Summary:

	Total Weight of Side	337 lbs.
15.30%	Fat, Bones, Suet	51 lbs. 9 oz.
00.24%	Shrinkage	
15.54%	Total Waste and Loss	51 lbs. 9 oz.

BOSTON, MASSACHUSETTS METHOD OF MEAT CUTTING

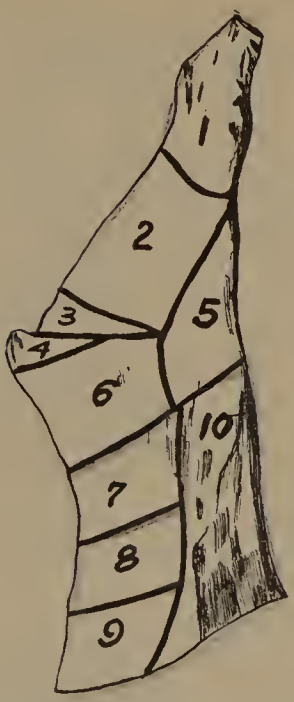


Illustration No. 53
HINDQUARTER, BOSTON STYLE

There is quite a similarity between the method used in Greater Boston and that of Providence, Rhode Island. Practically all beef steaks are sold boneless in the Boston markets. There is considerable demand for rump, round steaks and Top and Bottom Round Roasts. As in New York, the top and bottom rounds are sold separately. What is called "face of rump" in Boston is usually called "top sirloin" elsewhere. As in Providence, the largest part of the sirloin is taken in as rump.

The wholesale cuts in New England are usually divided into rump, round, loin, rattler, and chuck. The forequarter is cut up practically the same way as in Providence, and the proportions of the different cuts are given in the following cutting tests:

Illustration No. 54
FOREQUARTER, BOSTON STYLE

CUTTING TEST—BOSTON AND VICINITY

Hindquarter

Total Weight	190 lbs.

Rump and Round

Shin	12 lbs. 8 oz.
Face rump	15 lbs.
Aitch Bone	6 lbs. 8 oz.
Flank	14 lbs. 8 oz.
Heel	3 lbs. 12 oz.
Tenderloin	2 lbs.
Rump Steak	11 lbs.
Top round	18 lbs.
Bottom round	15 lbs.
Stew beef	5 lbs. 4 oz.
Fat Trimmings	3 lbs. 4 oz.
Hamburg Trimmings	2 lbs.
Suet	3 lbs. 8 oz.
Whirl Bone	2 lbs. 4 oz.
Bone	9 lbs. 8 oz.
Cod Fat	5 lbs. 4 oz.

Loin

Suet	20 lbs.
Porterhouse steak	12 lbs.
Sirloin steak	16 lbs.
Tip steak	8 lbs.
Trimmings	4 lbs.

Forequarter

Total Weight	225 lbs.

RATTLER

Wholesale Cuts

5 Rib roast	26 lbs.
Chuck	74 lbs.
Rattler	115 lbs.
Middle rib	9 lbs.

Navel end	9 lbs.	8 oz.
Lean end	35 lbs.	
Brisket	20 lbs.	
Hamburg meat	4 lbs.	8 oz.
Fat trimmings	5 lbs.	8 oz.
Brisket bones	7 lbs.	8 oz.
Bone	4 lbs.	
Shin	13 lbs.	
Sticker	9 lbs.	

Chuck

Rib roll	40 lbs.	8 oz.
Neck meat	10 lbs.	
Hamburg meat	6 lbs.	8 oz.
Soup bone	9 lbs.	
Bones	6 lbs.	
Fat trimmings	2 lbs.	

Summary:

Total Weight of Side	415 lbs.	
Total Waste	4 lbs.	
Total Fat	39 lbs.	8 oz.
Total Bones	27 lbs.	
Total Waste, Fat and Bones	60 lbs.	8 oz.

CONNECTICUT METHOD OF MEAT CUTTING

Another New England method of meat cutting is presented herewith as a comparison to the methods used in Boston, Providence and New York. It is interesting to compare Bristol Connecticut cutting methods with those of the above cities as they are situated so close to each other, and at the same time each city employs a different style of meat cutting.

It will be noted that on the hindquarter, a very large rump is cut and on the forequarter, that the plate cut is made in a long triangular way. The shoulder is also lifted and the cross rib is cut out of the shoulder clod. For a comparison of the different cuts, a test was made on a 210 pound side of a good steer, which showed the following results:

CUTTING TEST—BRISTOL, CONNECTICUT AND VICINITY

Illustration No. 55
HINDQUARTER, CONNECTICUT STYLE

Hindquarter

Total Weight	150 lbs.
Shank bones	10 lbs. 6 oz.
Shank meat	8 lbs. 4 oz.
Heel of round	8 lbs. 2 oz.
Round steak	24 lbs.
Rump boned	12 lbs. 3 oz.
Sirloin steak	24 lbs.
Porterhouse steak	6 lbs. 2 oz.
Short steak	9 lbs. 3 oz.
Flank	12 lbs. 4 oz.
Kidney	1 lb. 2 oz.
Suet	20 lbs. 6 oz.
Bones	9 lbs. 2 oz.
Waste	4 lbs. 14 oz.

Forequarter

Total Weight	160 lbs.
Plate	25 lbs.
Brisket boned	20 lbs. 2 oz.
Cross rib	10 lbs. 3 oz.
Shank	10 lbs.
Shank bone	3 lbs. 8 oz.
Clod	14 lbs. 6 oz.
Pot roast	8 lbs. 2 oz.

Illustration No. 56
FOREQUARTER, CONNECTICUT STYLE

Shoulder roast	10 lbs.
Shoulder steak	18 lbs.
Rib roast	26 lbs.
Fat	1 lb. 8 oz.
Bones	8 lbs. 3 oz.
Meat for hamburger	3 lbs.
Waste	4 lbs. 14 oz.

Summary:

Weight of Side	210 lbs.
Fats	21 lbs. 14 oz.
Bones	30 lbs. 3 oz.
Waste	9 lbs. 12 oz.
Total Fats, Bones and Waste	61 lbs. 13 oz.

FLORIDA AND GEORGIA METHOD OF MEAT CUTTING

In the southern part of Georgia and the greater part of Florida, not influenced by winter resort visitors from the north, the cutting methods illustrated are used quite extensively. It will be noted that usually a very long rump is cut and also a very long round. Here again the cutting up of the forequarter is different. Cut No. 1, the ribs and part of the ribs on the chuck are all sold for steaks, while Cut No. 2, the plate and brisket are sold for stew-

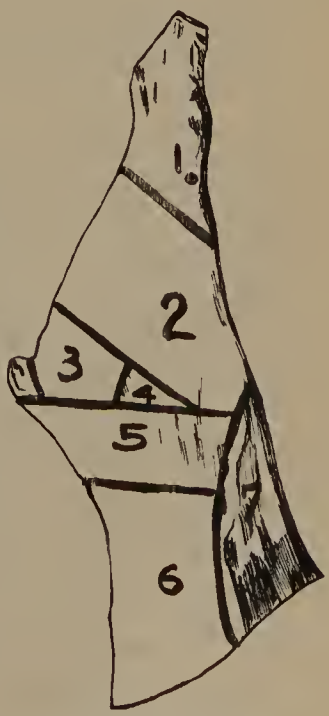


Illustration No. 57
HINDQUARTER, FLORIDA STYLE

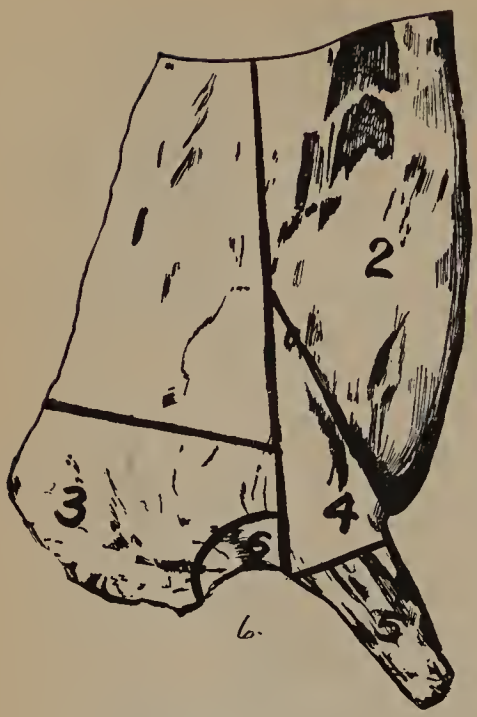


Illustration No. 58
FOREQUARTER, FLORIDA STYLE

ing, while the shoulder, Cut No. 4, is sold for roast. Cuts Nos. 5 and 6 are sold for soup meat. It will be noted that the loin is cut off the round entirely different than is customary in other sections, the cut being exactly the reverse of that in most any other locality.

The method used in cutting up the hindquarter results in large sirloin and round steaks.

OKLAHOMA METHOD OF MEAT CUTTING

As can be seen in the illustrations, retailers in Oklahoma do not use many cuts. The cuts here shown were drawn by one of the leading retailers in that state. The rounds, on account of the unusual demand for round steaks in that part of the country are cut very large on the hindquarter, thereby adding considerable of the sirloin tip to the round. This is the reverse of that desired by most retailers. Otherwise the hindquarter is cut practically the same as generally cut in the middle west.

On the forequarter, the plate is cut straight to the joint bone in the shoulder and a larger plate is therefore produced. The straight chuck roast and cross cut shoulder chucks are naturally the result. This method of meat cutting is extremely simple for the retailer and meat cutter.

Illustration No. 59
HINDQUARTER, OKLAHOMA STYLE

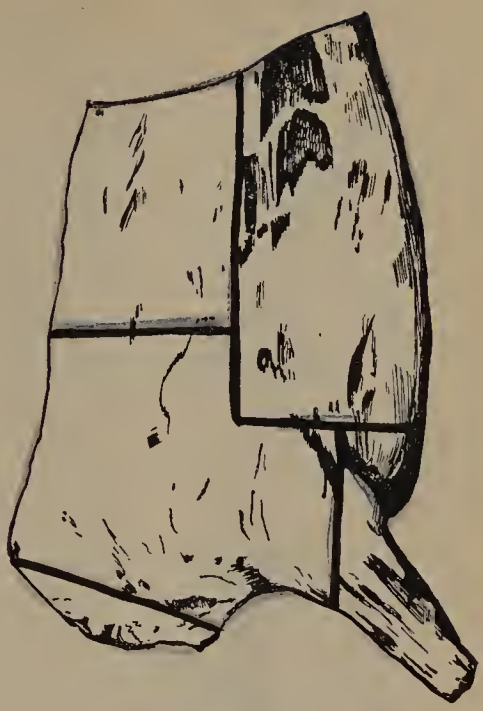


Illustration No. 60
FOREQUARTER, OKLAHOMA STYLE

NORTHWESTERN OR SPOKANE METHOD OF MEAT CUTTING

By studying the cuts of the hindquarter of the Spokane or Northwestern method of cutting, it will be noted that the "top sirloin" or the "sirloin tip" is also cut out. Another difference noticeable is the exceptionally large rump which is cut crosswise as indicated by figures 6 and 7. The forequarter is cut up in about the same way as the typical mid-western style .

In order to compare the wholesale and retail cuts of this method of cutting, a No. 1 heifer, weighing 408½ pounds was used for the following cutting test:

CUTTING TEST—SPOKANE, WASHINGTON AND VICINITY

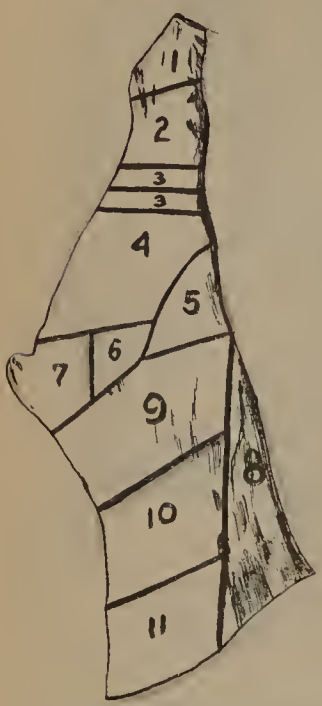


Illustration No. 61
HINDQUARTER SPOKANE, WASHINGTON, STYLE

Forequarter

Total Weight	198 lbs. 12 oz.
Plate boil	27 lbs. 4 oz.
Boned brisket	6 lbs. 8 oz.
Soup shanks	13 lbs.
Arm cuts	37 lbs.
Neck cuts	16 lbs.
Blade cuts	40 lbs. 8 oz.
7-Ribs (boned and rolled)	32 lbs. 4 oz.
Trimmings	6 lbs.
Bones	18 lbs. 8 oz.
Waste and shrinkage	1 lb. 12 oz.

Hindquarter

Total weight	209 lbs. 12 oz.
Shank bone	7 lbs. 8 oz.
Heel bone	12 lbs. 8 oz.
Round steak	38 lbs.
Rump 2nd cut	8 lbs. 12 oz.
Rump 1st cut	12 lbs.
Loin tips	19 lbs. 4 oz.
Sirloin steaks	35 lbs.
T-bone steaks	17 lbs. 12 oz.
Short cuts	13 lbs. 12 oz.
Flank boil	10 lbs. 8 oz.
Flank steak	2 lbs. 12 oz.
Fat and suet	15 lbs. 8 oz.
Kidneys	1 lb. 8 oz.
Trimmings	4 lbs.
Bones	7 lbs. 12 oz.
Shrinkage and waste	2 lbs. 4 oz.

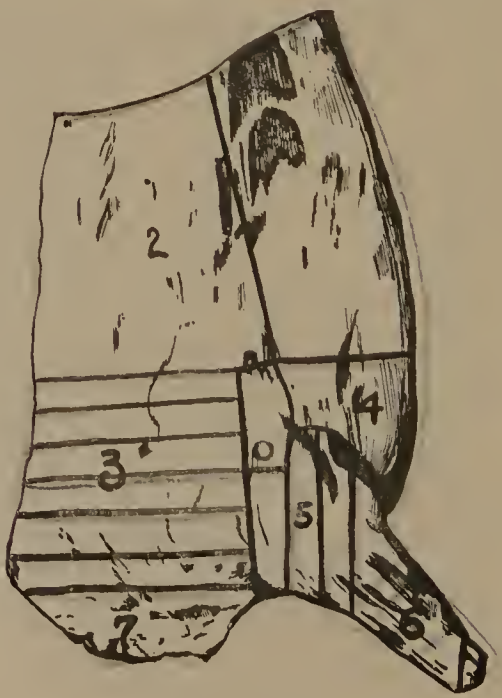


Illustration No. 62
FOREQUARTER, SPOKANE, WASHINGTON STYLE

Summary:

Waste and shrinkage	4 lbs.	
Trimmings	10 lbs.	
Fats	15 lbs.	8 oz.
Bones	34 lbs.	
Total waste, fats, bones and shrinkage	63 lbs.	8 oz.

There is a total waste of approximately 15% of the total weight of the carcass. Therefore, 85 pounds of every hundred pounds of beef can only be sold over the counter according to the above test.

Vancouver, B. C., Style of Meat Cutting

The cutting method used in Northwestern Canada is practically the same as that used in the mid-western and western parts of the United States. While the cuts may appear alike, however, many of them are used for roasts instead of steaks. This shows very clearly the climatic influence, namely that people in cooler climates will consume more roasts and pot roasts than those in warmer climates, as for instance, Texas.

The hindquarter is divided into eleven major cuts:

1. Hind shank for soup meat.
2. Heel of beef for stew meat or soup.
3. Round steak. It will be noted that the round is cut comparatively small.
4. Aitch bone or rump for roast or pot roast.
5. First cut of rump.
6. Sirloin steaks, cut full length across the carcass.
7. Pin bone roast.
8. Porter house roast.
9. Club steaks or porterhouse roast.
10. Wing rib.
11. Flank.

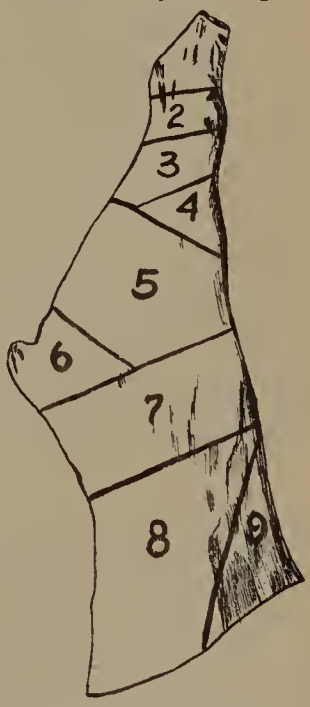


Illustration No. 63
HINDQUARTER. VANCOUVER, B. C., STYLE

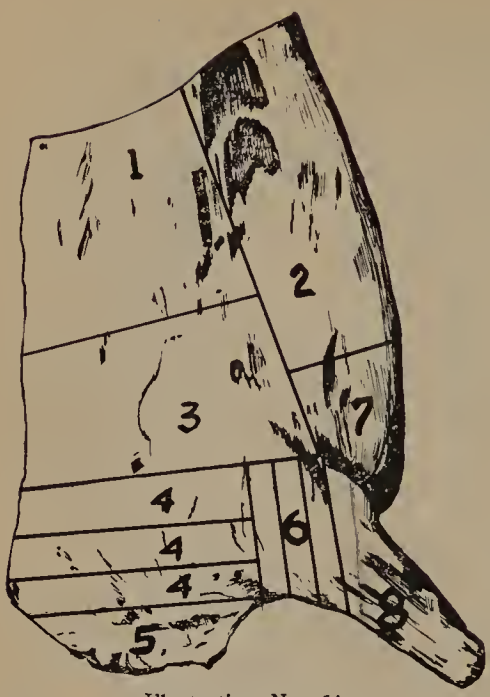


Illustration No. 64
FOREQUARTER, VANCOUVER, B. C., STYLE

The forequarter cutting also shows some careful planning to meet trade conditions in that locality, and it is divided into the following major cuts:

1. Rib of first six ribs used either for roasting or steak.
2. Plate for stew or boiling.
3. Blade ribs are boned and sold for roasting.
4. The chuck is either sold for pot roast, steaks or for stewing.
5. The neck is used for boiling or stew meat.
6. Round shoulder or arm roasts. These cuts are usually sold for pot roast or cut into shoulder steaks.
7. Brisket point is used for soup or stew.
8. Fore shank is used for soup meat.

It will be noted that not only a very wide chuck is cut but that one extra rib is left on the chuck, indicating a demand for pot roasts in this locality.

By studying the Vancouver, Spokane and Chicago styles of cutting, it will be noted that the carcasses are cut up along the same general line, with only a small variation noticeable in some detail cuts. The name "Pin bone" roast is also used in Spokane region.

Texas Style of Meat Cutting

The style of meat cutting used throughout the state of Texas is again slightly different than that found elsewhere. There are a few markets in the larger cities of that state where the method herewith described is not followed exactly, but the demand for the various cuts may be considered general throughout the state.

Hindquarter

The hindquarter is divided into the following major cuts:

1. Shank bone for soup meat. Around Fort Worth this is called "Pike's Peak."
2. Texas cut round. The round is cut small to get small round steaks of little weight.
3. Loin end. Elsewhere this is called the "sirloin tip" or "butt" or part of the "top sirloin."
4. Rump roast.
5. Loin steaks which are cut very long.
6. Tenderloin steaks.
7. Porterhouse steaks.
8. T-bone steaks.
9. Rib chops.
10. Flank for stew meat and flank steak.

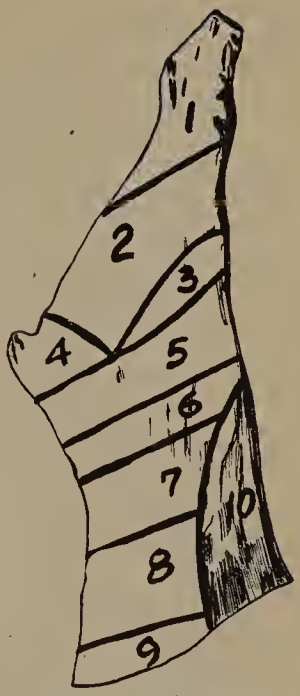


Illustration No. 65
HINDQUARTER, TEXAS STYLE

Illustration No. 66
FOREQUARTER, TEXAS STYLE

The outstanding feature of this style of cutting seems to be the short and small round steaks and the exceptionally long sirloin steaks.

The Forequarter

The forequarter is also cut differently than in most any other locality. It is divided into the following major cuts:

1. Rib chops or rib roasts.
2. Short ribs.
3. Plate for stewing.
4. Shoulder or chuck. The entire shoulder is lifted including the shank. The top of the shoulder is cut into steaks which are called "7 steaks." The bottom or rib part of the chuck is sold as rib chops.

5. The brisket is usually boned and rolled and sold for roasting.
6. The neck is either used for chili meat, hamburger or worked up in "pan" sausage which is quite popular in Texas.
7. The shank is used for either soup or stew meat.

There are many towns in Texas where briskets are used extensively for "barbecue" meat. It will be noted that very few cuts are designated for roasting or pot roasting purposes, which is evidently due to climatic conditions. Practically all the ribs and the top and bottom part of the chuck are sold for steaks. Texas is also known for cutting steaks very thin and as considerable grass fed cattle are slaughtered by local "butchers," this cutting of very thin steaks requires some skill.

Toledo, Ohio, Method of Meat Cutting

One of the leading retailers of Ohio gives the following illustration as typical of the method used in that part of the country. In general, there is very little difference in this method of cutting as compared to the mid-western method. The forequarter is cut principally into 7-rib roast, large plate, large chuck and shoulder arm cuts.

A test was made on a side of yearling steer weighing 282 pounds. The side was nicely covered. There was no excess fat either on the outside or inside, and the loin had a very small kidney. To discover the actual amount of shrinkage, the side was carefully weighed and exact records kept of the weight shrinkage.

When purchased, the side weighed:

Saturday			282 lbs.
Monday (delivered)	Hindquarter	135 lbs.	
	Forequarter	144½ lbs.	
			279½ lbs.
Tuesday	Hindquarter	134½ lbs.	
	Forequarter	143½ lbs.	
			278 lbs.
Wednesday	Hindquarter	134 lbs.	
	Forequarter	143 lbs.	
			277 lbs.
Thursday	Hindquarter	133½ lbs.	
	Forequarter	142½ lbs.	
			276 lbs.

From Saturday afternoon to early Thursday morning, there

was a total shrinkage due to evaporation, of 6 pounds. This beef had cost 16 cents per pound. While an item of 96 cents for shrinkage on a side of beef may not appear large, it must be remembered that the meat retailer operates on a very small margin of profits and such losses must be taken into consideration. In this instance, it represents about 2% of the cost price of the side.

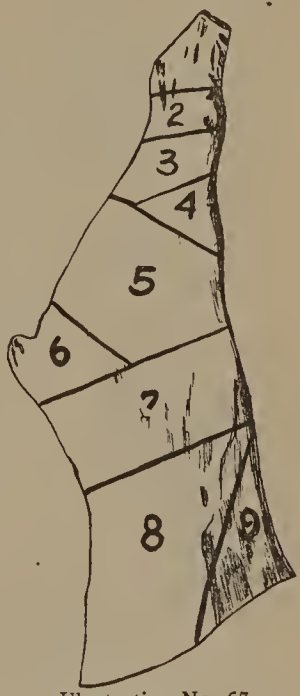


Illustration No. 67
HINDQUARTER, OHIO STYLE

CUTTING TEST—TOLEDO, OHIO

Hindquarter

Loin

Sirloin butt	30 lbs.
Short loin	20 lbs. 8 oz.
Trimmed flank	5 lbs. 12 oz.
Kidney	1 lb.
Hanging tenderloin	1 lb.
Kidney and cod fat	4 lbs. 8 oz.
Shrinkage	1 lb.
Total loin	63 lbs. 12 oz.

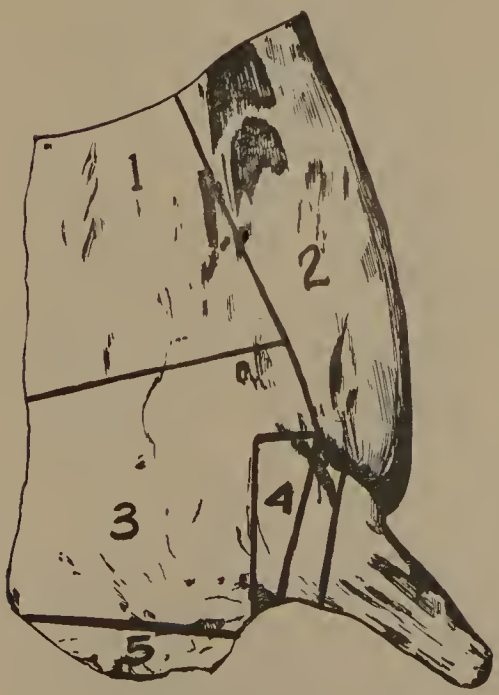


Illustration No. 68
FOREQUARTER, OHIO STYLE

Round

First cut rump	4 lbs. 6 oz.
End cut rump	5 lbs. 14 oz.
Round steak	36 lbs.
Shank roast bone	6 lbs.
Boneless stew	1 lb. 8 oz.
Knuckle soup bone	4 lbs. 8 oz.
Shank boil with bone	3 lbs. 8 oz.
Bone	2 lbs.
Fat	8 oz.
Shin bone	3 lbs.
Shrinkage	12 oz.
Total round	69 lbs.

Forequarter

Choice chuck cuts and round shoulder roasts, trimmed	66 lbs. 8 oz.
Neck kettle roasts	8 lbs. 12 oz.
Hamburg trimmings	6 lbs.
Fat	1 lb. 8 oz.
Bone	1 lb. 8 oz.
Shrinkage	7 lbs. 12 oz.
Total	87 lbs.

Ribs

Rolled rib roast	17 lbs. 4 oz.
Bones and waste	5 lbs. 4 oz.
Shrinkage	4 oz.
Total rib	22 lbs. 12 oz.

Plate, Brisket and Shank

Brisket	6 lbs.
Short ribs	15 lbs.
Trimmings	1 lb.
Shrinkage	1 lb.
Two end pieces shank bone	5 lbs. 14 oz.
Center cut shank	3 lbs.
Knee bone	6 oz.
Shrinkage	8 oz.
Total	33 lbs. 12 oz.

Summary:

Total weight of forequarter	142 lbs. 8 oz.
Shrinkage and waste	12 lbs. 8 oz.
Bones, suet and fat	23 lbs. 8 oz.
Total bones, suet and fat	36 lbs.

Wisconsin Style of Meat Cutting

Four illustrations show the style of cutting popular in Wisconsin, which resembles very closely the typical Chicago style. Illustration No. 70 shows a hindquarter cut up when a large loin is wanted and a short round.

Illustration No. 69

Illustration No. 70

HINDQUARTERS, WISCONSIN STYLE

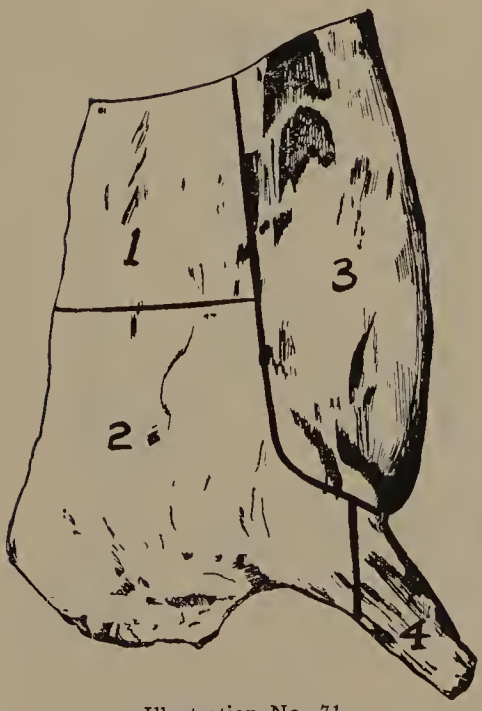


Illustration No. 71

Illustration No. 72

FOREQUARTERS, CUT UP WISCONSIN STYLE

This method is shown reversed in Illustration No. 69 where a long round and a short loin is cut. The two forequarter illustrations show a square cut chuck and a very large cut with large and smaller plate and brisket respectively. The demand for certain cuts influences the method of cutting.

It will be noted that in general, the Wisconsin method is typical of the western style of cutting.

New Orleans Method of Cutting

In studying the illustrations of the New Orleans style of cutting, it must be remembered that beef of light weight is popular in that section. A hindquarter or forequarter weighing only 75 to 90 pounds can be cut in fewer cuts than beef weighing twice that much or more.

In general, the hindquarter is cut up in typical midwestern style. The forequarter is cut up slightly different, inasmuch as the shoulder is cut out differently. The plate is cut comparatively large. A cutting test dividing a carcass into major cuts, shows the following results:

Illustration No. 73
HINDQUARTER, NEW ORLEANS STYLE

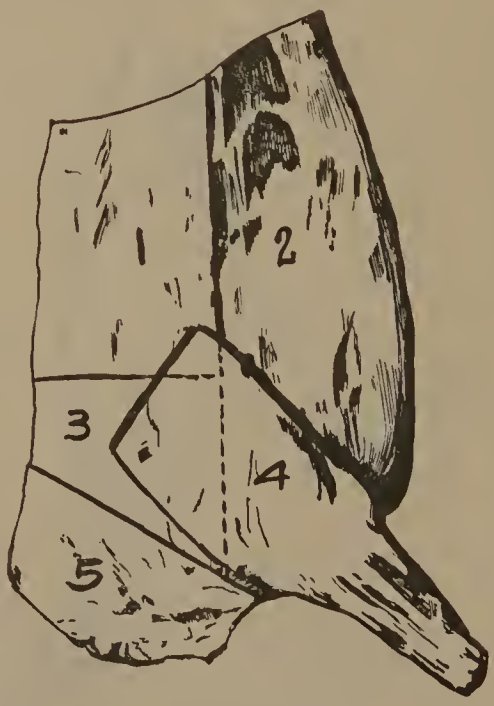


Illustration No. 74
FOREQUARTER, NEW ORLEANS STYLE

CUTTING TESTS—NEW ORLEANS AND VICINITY

Hindquarter

Total weight	80 lbs.
Shank	7 lbs.
Round	27 lbs.
Rump	8 lbs.
Loin	38 lbs.

Forequarter

Total weight	90 lbs.
Brisket	21 lbs.
Shoulder	19 lbs. 8 oz.
Rib	15 lbs. 8 oz.
Chuck	21 lbs. 8 oz.
Neck	12 lbs. 8 oz.

Montreal, Canada, Method of Meat Cutting

The method used in the Montreal section of Canada resembles the New York style of cutting, inasmuch, as it also cuts out the "top sirloin" which is called "point sirloin" in Montreal. The difference in the forequarter exists primarily in the different names of the cuts. A cutting test on the Montreal style of cutting resulted in the following figures:

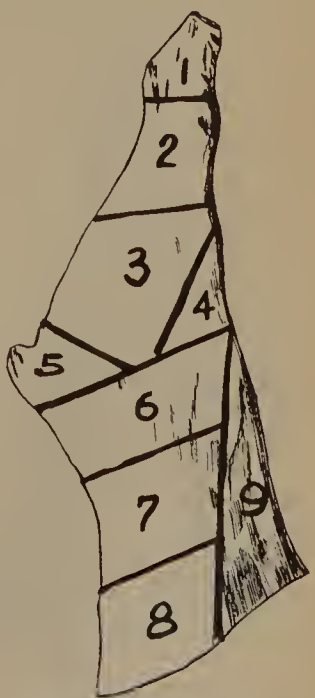


Illustration No. 75
HINDQUARTER, MONTREAL, CANADA STYLE

CUTTING TEST—MONTREAL, CANADA AND VICINITY

Forequarter

Total weight	161 lbs.
1. Prime rib roasts	35 lbs.
2. Navel brisket	8 lbs.

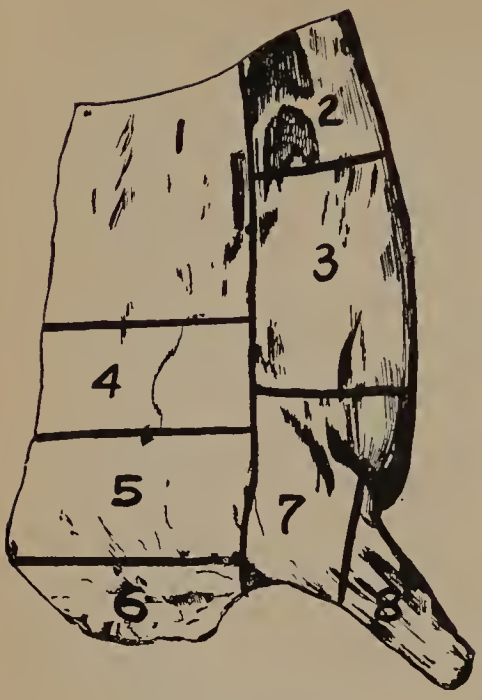


Illustration No. 76
FOREQUARTER, MONTREAL, CANADA STYLE

3. Brisket ..... 15 lbs.
4. Blade rib roasts ..... 20 lbs.
5. Chuck roasts ..... 35 lbs.
6. Neck ..... 10 lbs.
7. Thick rib ..... 20 lbs.
8. Shin ..... 8 lbs.

Hindquarter

Total weight ..... 211 lbs.
1. White shank ..... 4 lbs.
2. Shank ..... 12 lbs.
3. Round steaks ..... 70 lbs.
4. Point sirloin ..... 18 lbs.
5. Rump roast ..... 17 lbs.
6. Sirloin steak ..... 35 lbs.
7. Porterhouse steak ..... 27 lbs.
8. Beef chops ..... 15 lbs.
9. Flank ..... 13 lbs.

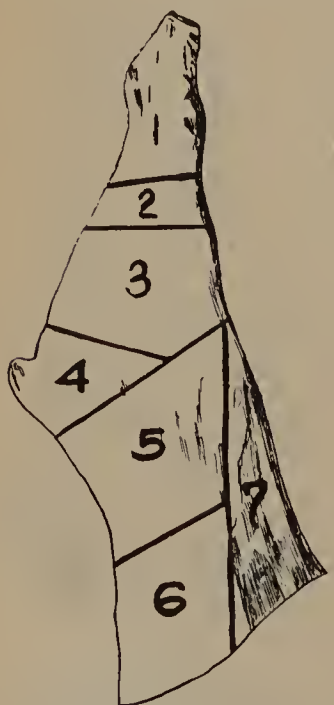


Illustration No. 77
HINDQUARTER, DETROIT STYLE

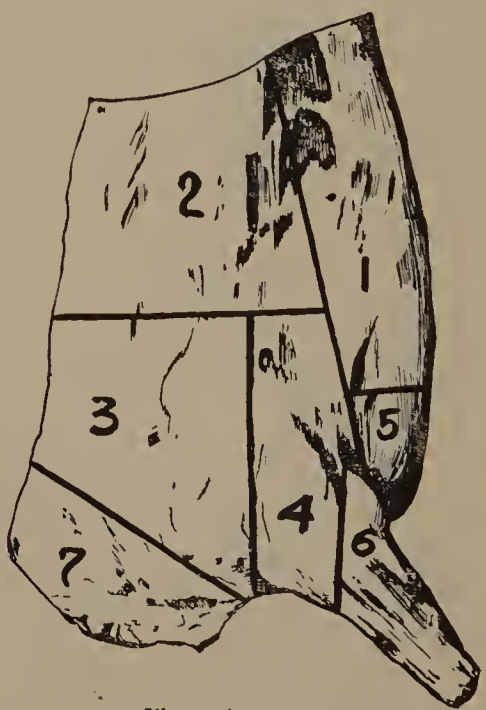


Illustration No. 78
FOREQUARTER, DETROIT STYLE

Detroit Method of Meat Cutting

One of the leading retailers in Detroit has charted out illustrations Nos. 77 and 78 as the typical cutting method of Detroit and the greater part of Michigan. The hindquarter is cut up in typical mid-western style. This particular illustration, however, shows a large cut loin. The forequarter differs somewhat in that the chuck is not cut square and shows also a large number of cross cut shoulder cuts or arm cuts. It will also be noted that a very short plate is cut, thereby making long rib roasts.

Cincinnati, Ohio, and Kentucky Method of Meat Cutting

The illustrations Nos. 79 and 80 show a typical cutting method used in Cincinnati. It does not differ very much from the typical mid-western style, except that the loin is cut quite long, giving a very large and long sirloin steak.

Illustrations Nos. 81 and 82 show meat cutting methods used not far away from Cincinnati, namely the state of Kentucky. In principle, there is very little difference in this method of meat cutting except that on the forequarter a very large chuck is cut out but comparatively few rib roasts.

The various illustrations show and prove conclusively that there is a great difference in the style and types of meat cutting. It brings out one very important fact to the meat retailer, and that is that he who adopts the mid-western style of meat cutting has fewer cuts and that whenever possible, meats are sold in larger pieces. The retailer who can sell larger pieces of meat to his trade is more fortunate than the New York or Boston retailer, for instance, who is compelled to do a great deal of boning and trimming and who has to fill orders specifying exactly what particular cut is desired. It also brings out the fact that there is absolutely no standard as yet in meat cutting, except as applied to certain localities.

Illustration No. 79
HINDQUARTER,
CINCINNATI STYLE

Illustration No. 80
FOREQUARTER, CINCINNATI STYLE

Illustration No. 81
HINDQUARTER,
KENTUCKY STYLE

Illustration No. 82
FOREQUARTER, KENTUCKY STYLE

Comparing the typical Chicago or mid-western style of cutting to other localities, the greatest difference appears in Greater New York, Philadelphia, Boston and Providence. Since these localities usually cut much heavier beef than is used elsewhere, the weight of the carcass undoubtedly has considerable influence upon the style of cutting.

The retailer handling hindquarters of 200 lbs. must divide certain cuts into smaller pieces, as otherwise these cuts may weigh too much. For instance, the retailer in New York cutting up a 200-lb. hindquarter according to Chicago style may find that on the beef loin he would get exceptionally large sirloin steaks of such weight that they would be hard to sell, unless the steaks are cut into separate pieces.

While it is customary throughout the middle west and west to divide some whole steaks into pieces, the New York retailers have not adopted this custom. The rule of the well-conducted market in the east is to have as few pieces as possible.

BEEF CUTTING METHODS

Wholesale and Retail Cuts of Beef

There are certain standard cuts of beef which are known in practically all parts of the United States. Beef rounds, loins and ribs may be considered standard names. There is, however, such a variety of names as they apply to retail cuts to be too numerous to mention. Quite frequently progressive retailers invent names for certain cuts of meat which may be known only in their particular locality.

Therefore, the knowledge of various names for the same retail cut of beef or any other meat is really of no benefit to the retailer. A Swiss steak, oyster steak, or a Princess steak may be considered a name of value to a retailer in a certain locality, but the knowledge of such locally used names is of no particular benefit to the retail meat industry in general.

The standard definitions for wholesale cuts of beef are contained in Circular No. 300 of the United States Department of Agriculture, which divides the carcass into the following wholesale cuts:

Full Loin—The standard full loin from a No. 2 or good steer beef carcass equals 20.5% of the carcass weight. The cut extends from the round and rump to the point of severance of the hindquarter from the forequarter and includes one rib. It also

includes the kidney knob (kidney and surrounding fat), but not the flank. Full loins are subdivided into loin ends and short loins. The loin end is the rump end of the full loin and comprises about one-third the length of the latter cut. The short loin extends from the loin end to the rib and comprises about two-thirds the length of the full loin. The kidney and most of the surrounding suet is trimmed off the short loin by the wholesaler.

Flank—Flank from a No. 2 or good steer beef carcass represents 3.5% of the carcass weight, when cut according to the Chicago method.

Round and Rump—In the Chicago method of cutting, the standard round and rump, including the shank, of a No. 2 or good steer beef carcass represents 24% of the carcass weight.

Rib—The rib from a No. 2 or good steer beef carcass constitutes 9.5% of the carcass weight. The cut includes parts of seven ribs, from the twelfth to the sixth, inclusive.

Chuck—The chuck of a No. 2 or good steer beef carcass represents 22% of the carcass weight. The cut includes parts of five ribs, and the neck.

Plate—The plate of a No. 2 or good steer beef carcass represents 8.5% of the carcass weight. The cut includes parts of seven ribs.

Brisket—The brisket of a No. 2 or good steer beef carcass represents 6.5% of the carcass weight. The cut includes the breast bone and the tip ends of five ribs.

Foreshank—The fore shank is removed from the forequarter at the shoulder joint. The cut constitutes 5.5% of the carcass weight.

Wholesale cuts of beef which are not recognized by the Chicago method of cutting, but which are common in some markets, are "rattles", "cross cuts", "fans", and "backs". These are all parts of the forequarter. A "rattle" ordinarily includes the chuck, plate, brisket and shank, and comprises all of the forequarter except the rib. "Triangle" is another term used to designate the same thing. In Boston, however, the term "rattle" includes only the plate, brisket, and shank, excluding the chuck and rib. A "cross cut" includes the chuck, brisket and shank.

It differs from the ordinary rattle only in that the plate is not included. A "fan" includes the rib and the plate in one piece. A "back" consists of the chuck and rib in one piece.

In addition to the above wholesale cuts there are a great many other beef cuts and products handled which are sold by the meat packer:

Tenderloin—The part which lies against the chine bone on the inside of the loin. It constitutes about 12% of the weight of the loin, is a very tender, choice piece of meat and high in selling value.

Sirloin Butt—Is the loin end boned.

Sirloin Strip—Is produced from the short loin by leaving all the bone in except a small portion of the chine bone.

Spencer Roll—(Beef ribs). Is made by raising the blade bone and removing the top covering or fell from that end of the roll.

Regular Roll—Is produced from the lighter ribs by removing the blade bone and the entire top covering.

Beef Flanks—Make up about 17% of the whole flank.

Beef Backs—Is the square cut chuck and a 7 bone rib in one piece.

Boneless Chuck—Is the square cut chuck, and is usually used for sausage.

Beef Clods—Is the choice, meaty part of the chuck taken from directly under the shoulder blade.

Short Rib—Is made by cutting about 4 inches from the rib side of the navel end.

Rump Butt—Is the rump taken from the round, and contains a small percentage of the tail bone.

Beef Hams—Insides, outsides and knuckles—are made by boning the rump and shank.

Hind Shanks—May be sold on the round, but when sold separately are also used for soup stock.

Beef Skirts—Are the fleshy part of the diaphragm, and are used for steaks.

Hanging Tenders—These are cut about 6 inches long, and average about two pounds in weight. While somewhat fibrous, are good for trade desiring relatively cheap, lean meat.

Beef Necks—Are the part down to the third cervical vertebrae, and make fine stew meat.

Bull Meat—Consists of entire carcass boned out, excepting the tenderloin and suet. Used for sausage.

Cow Meat—Is the entire carcass boned, excepting tenderloin and suet. Used for sausage.

Beef Cheek Meat—This is classed as trimmed, or No. 1 stock, and untrimmed, or No. 2 stock, and is used for sausage purposes.

Weasand Meat—(Beef and Pork). Trimmings from the weasands, and used for sausage.

Beef Shank Meat—Is the part taken from fore and hind shanks. It is used for sausage and canning purposes.

Beef Trimmings—Are the small bits made while making up the choice cuts of beef—and are used for sausage and hamburger steak.

Beef Melts—Are used for food purposes—also quite extensively by sausage manufacturers and fish hatcheries.

Beef Hearts—Ordinarily come split and with fat removed. Are used by retailers and sausage and mince meat manufacturers.

Ox Tails—Are used extensively by large soup manufacturers, hotels, and restaurants, as well as the retail trade.

Beef Tripe—Is used for food purposes, as well as in the manufacture of sausage.

Beef Tripe (honeycomb)—Same as regular tripe, except is of a honeycomb texture.

BEEF FATS

Brisket Fat—Taken off brisket and off plate. Used for sausage.

Beef Suet (with kidney)—Consists of the entire kidney fat from the dressed carcass, containing the kidney, and weighs from 5 to 8 pounds.

Beef Suet (without kidney)—Same as above, with kidney removed.

Beef Cauls—Are the fine, lacey fats which cover the viscera, and are used same as regular suet.

CHAPTER XX

TENTATIVE STANDARDS FOR GRADES OF VEAL, LAMB AND MUTTON

Classes and Grades of Calves

Illustrations Nos. 83 and 84 show a choice, good, medium and common veal carcass. There is not as yet an official method in effect for the grading of calves, as this work has not been completed by the United States government. In the proposed standardization of the government, however, there has been a division into two classes, those of veal and calf carcasses with the same number of classes in each division.

Therefore, no official grading of calf and veal carcasses can be described, as it would only be the opinion of an individual, and it may not meet the same specifications as will be formulated by the government.

Veal Cutting Methods

As in lamb and mutton, there is very little difference in the cutting up of a veal carcass. Local demand influences practically all cuts. Depending upon the size of the hindquarter, the legs are either sold whole or cut up into veal cutlets. This leaves the rump, ribs and loin. In some localities, the whole leg is sold with the rump on it, boned or partly boned. In localities where a demand for cutlets and chops exists, the entire loin with the rump may be cut up into chops and steaks.

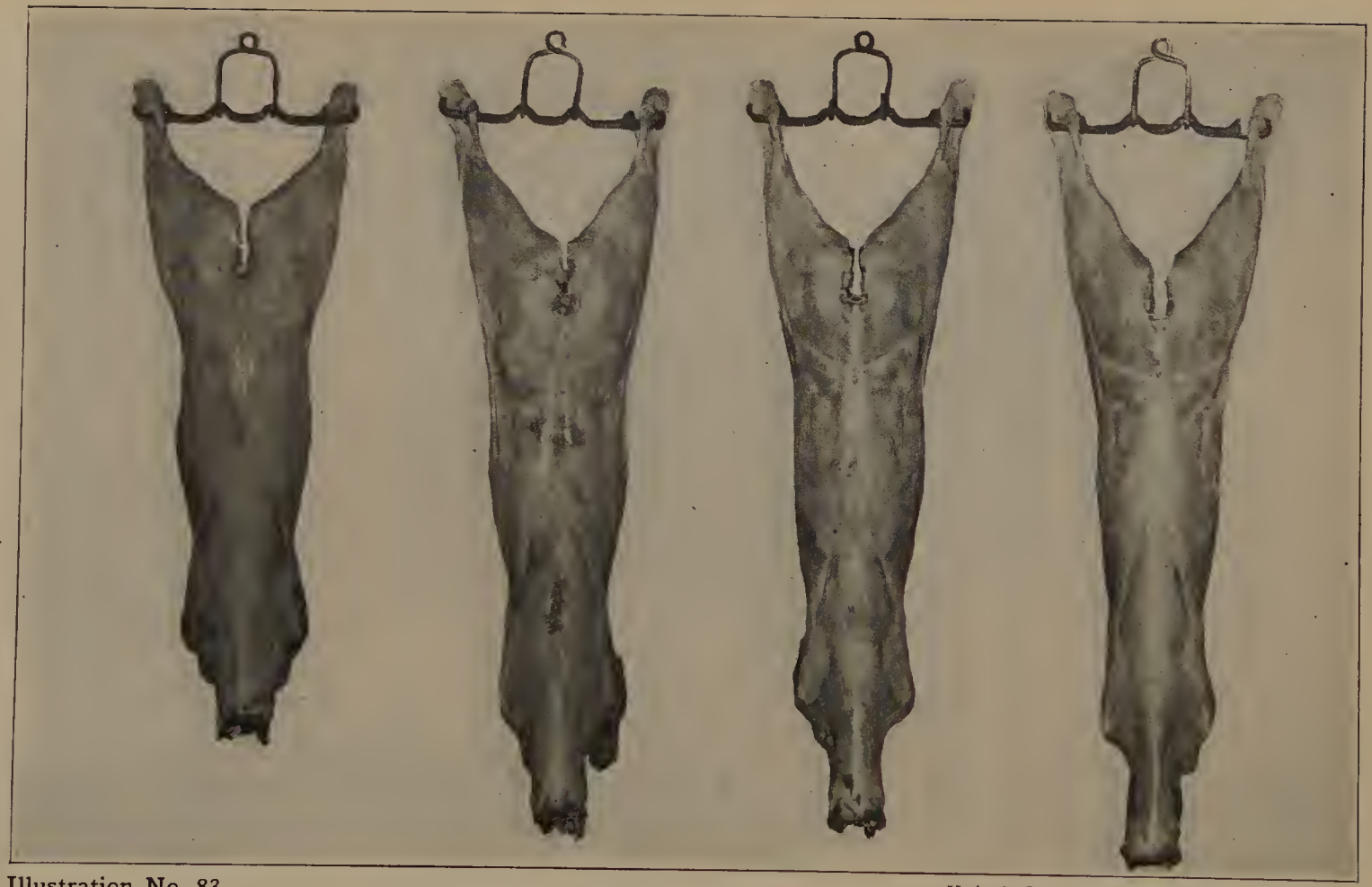


Illustration No. 83

United States Department of Agriculture

CHOICE, GOOD, MEDIUM AND COMMON GRADE VEAL CARCASSES (READING FROM LEFT TO RIGHT)

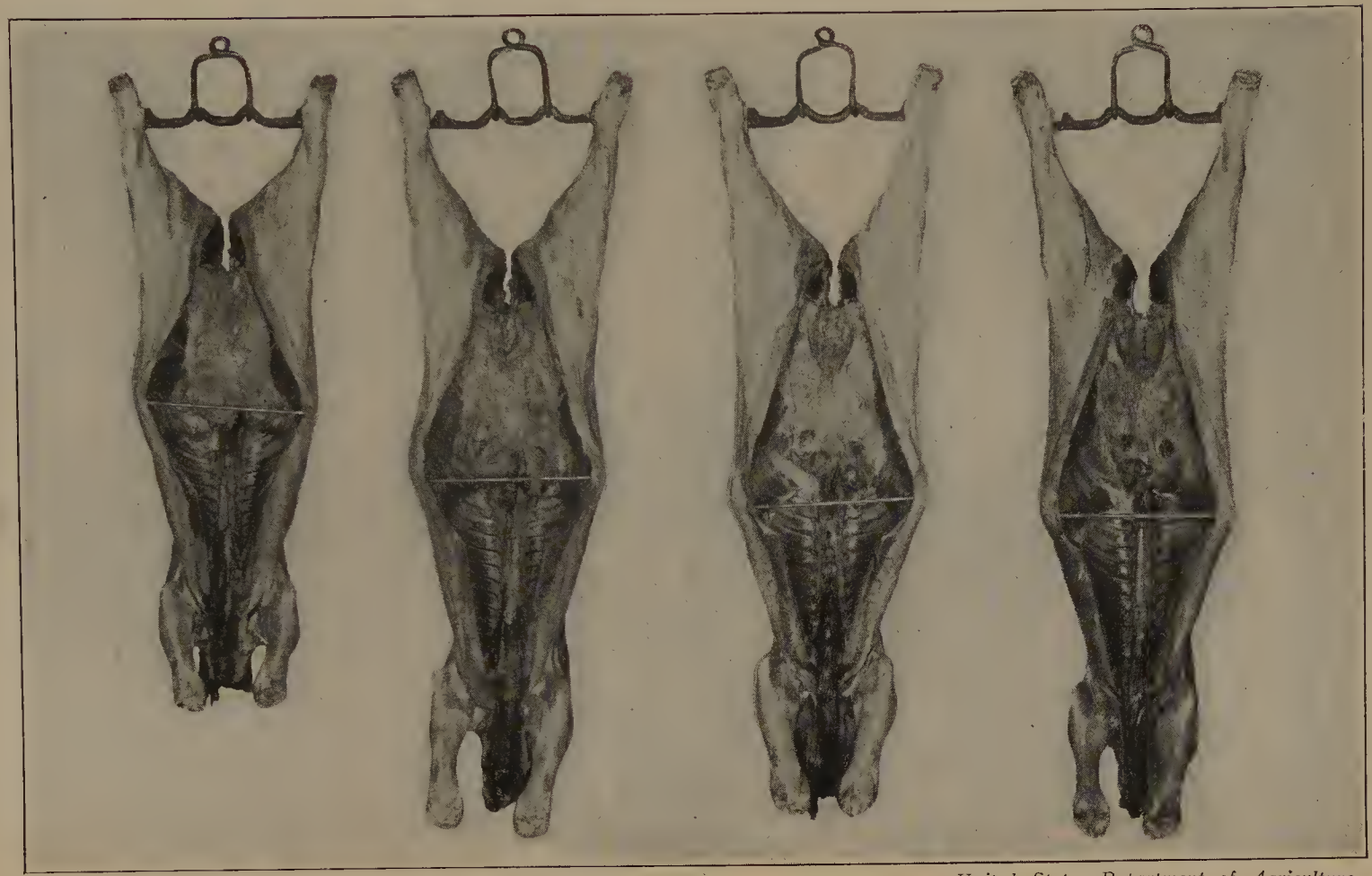


Illustration No. 84

United States Department of Agriculture

CHOICE, GOOD, MEDIUM, AND COMMON GRADE VEAL CARCASSES (READING FROM LEFT TO RIGHT)

Forequarters are usually divided into breast, rib chops, shoulder chops and neck. While it is practically universal practice to cut the breast with a part of the fore-shank on it, Greater New York cuts slightly different. The entire shoulder, including the fore-shank, is raised and then boned. All hindquarter cuts are practically alike all over the United States. A cutting test on a small veal carcass weighing 60 lbs. without the skin is given below. Another cutting test covering a carcass cut up on a percentage basis is shown on page 648, showing the New York style of breaking up a veal carcass.

Other veal cutting tests are shown in test tables Nos. 129 to 180 for establishing cost and selling prices, cut up according to the New York style and also the typical midwestern style. For comparison, another test is given in Table No. 36 showing the percentage yields of 12 veal carcasses divided into retail cuts.

RETAIL VEAL CUTTING TEST

Good Grade Veal

Midwestern Method of Cutting

Forequarter	Lbs.	Oz.	Percent
Shoulder Chops	10	....	.1667
Rib Chops	5	....	.0833
Breast	5	8	.0916
Neck Stew	4	12	.0792
Fore Leg Shank	2	....	.0333
Waste	1	12	.0292
Total Forequarter	29	....	.4833

Hindquarter	Lbs.	Oz.	Percent
Leg of Veal	12	....	.2000
Veal Rump Roast	11	8	.1917
Loin Chops—with Kidney	6	....	.1000
Knuckle Waste	1	4	.0208
Cutting Loss	0	4	.0042
Total Hindquarter	31	....	.5167
Total	60	....	100

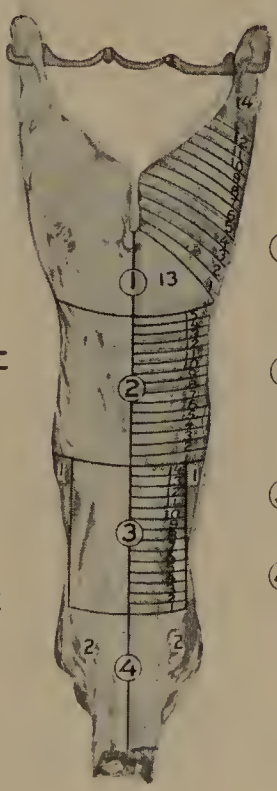
U. S. DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL ECONOMICS
DIVISION OF LIVESTOCK, MEATS AND WOOL

VEAL CHART

WHOLESALE CUTS

① AND ② HIND SADDLE
① LEG
② LOIN

③ AND ④ FORE SADDLE
③ HOTEL RACK
④ CHUCK



RETAIL CUTS

① LEG
1 TO 12 CUTLETS
13 - ROAST
14 - SHANK (STEW)

② LOIN
1 TO 15 LOIN AND KIDNEY CHOPS

③ HOTEL RACK
1 TO 14 RIB CHOPS

④ CHUCK *Including shoulder, neck and breast*
1 - STEW
2 - ROASTS

Numerals in circles ○ refer to wholesale cuts Other numerals refer to retail cuts

YIELDS OF WHOLESALE CUTS AND SUBDIVISIONS

① AND ② HIND SADDLE - 49%	③ AND ④ FORE SADDLE - 51%
① LEGS - 40%	③ HOTEL RACK - 6.5%
② LOIN - 9%	④ CHUCK - 44.5%

Illustration No. 85

STANDARD METHOD OF CUTTING UP VEAL CARCASS

Wholesale Cuts of Veal

The United States Department of Agriculture, in Department Circular No. 300, defines the wholesale cuts of veal as follows:

"The division of veal carcasses into wholesale cuts is not so general as that of beef and depends, to a considerable extent, on the weight of the carcass. Heavy veal carcasses, as a rule, are sold in sides or quarters or as foresaddles and hindsaddles. In each case a saddle includes both sides of the carcass. Light and medium weight veal carcasses are sold generally in whole carcasses, or saddles and forequarters.

"The standard cuts of veal are hindsaddle 49% and forequarters saddles 51% of the carcass weight. The division is made between the twelfth and thirteenth ribs (one rib remaining on the hindsaddle). Hindsaddles are subdivided into legs representing 40% and loins 9% of the carcass weight. These cuts are divided as shown in Illustration No. 85. Loins include the flanks and kidneys. Forequarters are subdivided into racks comprising 6.5%, and chucks or stews representing 44.5% of the total weight of the carcass. A rack consists of the back and parts of nine pairs of ribs from the twelfth to the fourth, inclusive, with the breast removed.

"The chuck constitutes the remainder of the foresaddle after the rack has been removed. It includes three pairs of ribs, the shoulders, breast and neck."

RETAIL VEAL CUTTING TEST

Grade, Choice

New York Method of Cutting

Total Weight, 80 lbs. 00 oz.

	Lbs.	Oz.	Percent
Cutlets	12	....	15.0
Knuckle	8	8	10.62
Fat	....	....	.....
Rump	12	....	15.0
Loin	6	....	7.5
Shoulder	16	8	20.63
Breast	8	8	10.62
Rib Chops	5	8	6.88
Neck and Under Shoulder	11	....	13.75
Total	80	....	100.00

Table No. 36

VEAL CUTTING TESTS

Percentage Yields of Retail Cuts of Veal Carcasses

	Neck	Shoulder	Breasts	Rib Chops	Loin Chops	Rump	Cutlets	Leg	Skin	Bones	Shrinkage	Kidney
Test No. 1..	9.85	17.36	10.79	10.32	5.16	12.67	13.61	4.69	7.51	5.16	1.87	.93
Test No. 2..	6.66	17.24	10.96	11.24	10.08	10.96	12.95	4.60	8.36	4.43	2.10	.91
Test No. 3..	8.91	17.85	9.47	9.60	5.76	12.63	12.76	6.30	8.77	5.07	1.64	1.22
Test No. 4..	7.29	15.62	11.24	11.24	5.72	12.49	16.66	4.76	9.37	4.16	.75	1.30
Test No. 5..	6.45	17.33	10.75	10.88	8.87	10.88	12.90	4.30	9.46	4.30	3.22	.94
Test No. 6..	6.49	17.30	10.86	10.88	8.69	10.88	12.99	4.24	9.54	4.24	2.10	.94
Test No. 7..	6.70	17.87	11.17	11.17	8.93	11.17	13.40	4.46	8.93	4.46	1.17	.89
Test No. 8..	6.30	18.27	11.18	11.18	8.82	11.65	13.23	4.08	9.45	3.78	1.26	.63
Test No. 9..	6.29	18.55	11.28	11.13	8.87	11.77	13.39	4.03	9.52	3.87	.64	.63
Test No. 10..	6.26	17.70	10.77	11.65	8.85	11.21	12.98	4.28	9.44	4.42	1.18	.94
Test No. 11..	6.81	17.02	11.35	11.07	9.08	10.78	13.34	4.54	9.08	4.54	1.25	1.02
Test No. 12..	9.40	16.72	11.49	9.40	8.88	11.49	12.54	4.70	8.88	5.22	.62	.66
Average....	7.28	17.40	10.94	10.81	8.14	11.55	13.40	4.58	9.03	4.47	1.48	.92

United States Department of Agriculture

GRADES OF LAMB AND MUTTON

DEFINITIONS OF LAMB AND MUTTON

Reprinted from Bulletin of the United States Department of Agriculture

Lamb

Lamb is a general term which refers to the flesh of young animals of the ovine species of both sexes. The age at which the change from lamb to yearling sheep takes place in the live animals is approximately 12 to 14 months.

Lamb carcassess as a group are distinguished from mutton carcasses by their smaller and softer bones, lighter-colored fleshs, softer and whiter external and internal fats, smaller size of carcasses and cuts, and by the foreleg joints break. Of these the latter is most prominent. Lamb foreleg joints break in four well-defined ridges, and resemble somewhat the teeth of a saw. These ridges are smooth, moist and red with blood. The bones of the hind legs at this period also are streaked with blood. As lambs approach the yearling sheep stage, the bones become harder and whiter and the break joints, although retaining some of the saw tooth effect, are relatively harder and more porous, and there is only a light indication of blood at the joint. Bones in lamb carcasses are easily cut or sawed. In the better grades the flesh is fine grained, smooth and velvety, and light pink in color.

The outer covering of fat is smooth, relatively thin and evenly distributed, and has a creamy or slightly pinkish color. Interior fats are of like quality and vary in quantity and evenness of distribution according to the grade. All fats lack brittleness and possess in a greater or less degree the softness and sheen characteristic of fat produced by a milk diet.

Spring Lamb—The term "spring lamb" refers to meat from young lambs of weaning age or younger and which are usually sold for slaughter at ages ranging from 3 to 5 months. The flesh is uniformly tender and a shade lighter than that of more mature lambs. On account of the character of the feed, which almost exclusively is milk, such carcasses are referred to in some sections as "milk lambs."

Hothouse Lamb—The term "hothouse lamb" refers to carcasses from animals which are produced generally under artificial rather than natural climatic conditions. The flesh of such carcasses is considered a delicacy and they are marketed during the late winter and early spring months, principally from January to March. They are produced under the most favorable conditions and represent unusual effort, care and attention on the part of the producers. Aside from a few of the larger cities, hothouse lamb is not a factor in the lamb trade. Such lambs are generally marketed with the pelt on.

Mutton

Mutton carcasses are from animals of the ovine species which have passed the lamb stage. Breed, sex, feed and handling are responsible for variation in the age limits at which maturity is reached. These variations involve months only, and at most will not show a variance greater than six months. It is, therefore, generally understood that lambs cease to be such from 12 to 14 months of age and that yearling sheep which produce mutton would therefore correspond closely to the maximum age limit of lambs.

Yearling Mutton—Yearling mutton carcasses are from young sheep usually ranging from 12 to approximately 20 months old. Sometimes, however, the animal may be somewhat older.

Such carcasses are distinguished from lamb carcasses by harder and whiter bones, darker and somewhat coarser flesh, firmer and somewhat thicker exteiror fat, and more liberal quantities of interior fats, grade for grade. Other prominent features which distinguish yearling mutton from lamb carcasses are wider and larger abdominal cavity, and longer body and legs. The break joint of the foreleg is always a positive means of identification. This joint usually breaks in ridges similar in shape to a lamb joint, but the surface is rough, porous, dry and lacks redness. A fair percentage of yearling mutton is found on the markets which does not show the rough saw-tooth effect, when the joints are broken, but have instead a jagged and rough surface. This is because of more advanced age and becomes more apparent as the mature mutton stage is approached. The break-joint must be present, however, and if the leg fails to break at this false joint or suture the carcass is no longer yearling button but mature mutton.

The flesh of yearling mutton is dark pink, inclining to a light red in color, comparatively tender but lacking somewhat in juiciness. Exterior and interior fats are firm, somewhat brittle, and white to slightly creamy in color. They lack the resiliency and milky tinge of fat which is so pronounced in most carcasses of lamb, yet do not possess the same degree of hardness and brittleness of the fat usually found in mature mutton carcasses.

Mature Mutton—In mature mutton, the ribs show a much more pronounced spring or bow than is generally the case in either lamb or yearling mutton carcasses. This gives the sides a distended or barrel-like appearance, particularly in the case of ewes, whereas those of lamb and yearling mutton are relatively straight and are more compact, and the general outline is more uniform and even.

A feature which is peculiar to mature mutton carcasses is the appearance of the ankle joint of the forelegs. In mature mutton forelegs the saw-tooth effect is absent. When a lamb has passed through the yearling stage and has become a sheep, the cartilage becomes ossified or hardened and the knuckle no longer breaks off the end of the bone. The separation of the foot from the foreleg is therefore made at the ankle joint. Thereafter the knuckle normally forms the extreme end of the foreleg and presents a hard, smooth, white, shiny surface with two prominent ridges.

Another distinguishing feature is the color of the flesh. The color of mutton ranges from light to dark red, compared with medium pink to light red in yearling mutton and light to dark pink in lamb. This also applies to the thin strips of lean meat extending over the exterior of the back and sides and the somewhat broader covering of lean over the breast.

Whether mutton is derived from males of the ovine species which were castrated early in life before any marked sexual characteristics had developed.

Whether mutton carcasses are distinguished from ewe mutton carcasses by the presence of cod fat, generally regular and more even conformation, a somewhat higher percentage of lean flesh to bone, less fat, and relatively smaller forequarters in proportion to hind.

Ewe Mutton is derived from females of the ovine species which were at least 20 months old at time of slaughter. In most instances the animal has lambed one or more times.

Carcasses of ewe mutton have relatively larger abdominal cavities than wethers, larger lungs and pelvic arches, and smaller necks and shanks. The presence in ewe mutton carcasses of parts of the udder is also a distinguishing feature. The bones are generally harder than those in wether mutton carcasses from sheep of the same age. Only a small percentage of ewe mutton carcasses possess the degrees of conformation required in the higher grades.

Buck Mutton is derived from mature males of the ovine species which were uncastrated at time of slaughter. Such carcasses are usually from animals 2 years old and over.

The principal characteristics of buck mutton carcasses are short, thick necks, thick shoulders and breasts, relatively small hind in proportion to forequarters, large bones, coarse, dark-colored flesh, and thick, oily "skin" or fell Carcasses of well-finished bucks usually have a thick, wasty covering of fat, but have only moderate quantities of interior fats

BASIS FOR GRADING LAMB AND MUTTON

The act of grading naturally follows that of classifying and is a continuation of the same analytical process In the present case, the whole commodity has been divided into two major groups—lamb and mutton, the latter being further subdivided into yearling mutton and mature mutton. These groups are frequently called classes, but are really age selections. The divisions are based upon the age of the animals which produced the meat.

Grading is a further subdivision in which groupings are made within rather narrow and well-defined limits. In determining these groups conformation, finish and quality are the prime factors, and each group should be highly uniform in all details.

Weight has a great influence on price but it is not a grade factor.

Because of extremes of conformation, finish and quality and resultant wide variations in value of the two groups, no scheme of grading which does not recognize the importance of relative values can fit into and serve the needs of the industry.

Generally there are slight variations in conformation, finish and

quality between different carcasses of the same grade. Furthermore, it is possible for two carcasses to be of equal excellence with respect to two characteristics and yet be placed in different grades because of variation in the third. Quality is the most important of the three fundamentals, yet quality is almost wholly dependent upon the degrees of conformation and finish. In fact, conformation and finish are to a great extent prerequisites of quality. A meat grader, in determining quality or grade, first considers the conformation and finish. There are other factors which indicate quality, such as color, grain, and texture of the flesh, and age of the animal as indicated by characteristics of the bones. Because of trade preferences, size and weight of carcasses frequently influence the prices, but weight has no significance from the standpoint of grade.

Inasmuch as no two carcasses are exactly alike, it necessarily follows that there must be a range of quality within each grade, but in no case is the range of quality wide. Variations may be noted in conformation, finish, or quality or there may be slight deficiencies in some carcasses in all three grade factors. Because of these variations for which allowances are made, in actual practice the descriptions presented herewith refer to and describe carcasses and cuts which are typical of the several grades.

Definitions of Terms—Conformation

The term conformation covers the general build. form, shape and contour or outline of the carcass or cut. It is dependent on the skeleton, the depth of flesh, and the thickness and distribution of external fat. Breeding is important and exerts a greater influence on conformation than any other single factor, although care and feed are each important contributing factors. Best conformation in lamb and mutton carcasses involves short, stocky and plump legs, thick, full loins, well-rounded and full backs, thick, well-fleshed ribs, a width of breast and shoulder commensurate with depth of barrel and chest cavity, and short, plump necks. A poor conformation involves angularity in general outline, prominent, back, shoulder and hip bones, long, thin necks and shanks, long, thinly-fleshed legs, and shallow loins and ribs. In poor conformation, there is a decided lack of symmetry in carcass or cut.

Aside from the fact that conformation has much to do with determining the relative attractiveness of the carcass or cut, its chief significance consists in the fact that it indicates the ratio between meat and bone, as well as the ratio between the more desirable cuts, such as the loins, racks and hind legs, and the so-called coarser cuts, such as breasts and chucks.

Finish

Finish refers to the thickness, color, character and distribution of fat. Best finish implies a smooth, even covering of firm, white fat over most of the exterior surface of the carcass, being thickest over loins and racks, but not excessive at any point. It implies a covering of smooth, white interior fat over the kidneys and in the crotch, and a much thinner covering over the inner surface of ribs. The latter may be slightly wavy. It involves relatively liberal deposits of fat between the muscles and along the connective tissue of the chucks and breasts. There is relatively little fat between the muscles of the hind legs even in highly finished carcasses.

In the matter of finish, there is a marked difference in thickness of fat on lamb and mutton. Lamb carcasses seldom show any bunchiness or roughness in distribution of external fat. In fact, the fat is relatively thin and evenly distributed. Well-finished mutton carcasses, however, show much greater depth of fat, particularly over the backs and rumps.

Poor finish implies marked deficiency in external and internal fats, uneven distribution resulting in bunches or rolls, or a fat which is soft, flabby and yellow instead of being firm and white or cream colored.

A high degree of finish adds much to the attractiveness of a carcass or cut, but its chief significance lies in the fact that a certain quantity of intermuscular and intercellular fat is essential to quality and palatability and this usually bears a close relation to the quantity of external and internal fat of the carcass or cut. An over-finished condition, however, results in an uneven distribution of fat, frequently noticeable in rolls or bunches or in excessive quantities of interior fat. Because an excess of fat in lamb or mutton is unpalatable and wasteful, and shows an over-finished condition, such carcasses grade at a lower price. A low percentage of kidney fats indicates a low-grade carcass, whereas excessive quantities of interior fats are the result of an over-finished condition. This, then,

is an economic factor which affects production and is reflected in the price received for the live animal.

Quality

Quality is a characteristic of the flesh and the fat included therein. It pertains primarily to the thickness, firmness and strength of both the muscle fiber and the connective tissue. It also involves the quantity, consistency and character of juices and extractives which are contained in the muscle fiber and the fat surrounding the connective tissue. Although color does not actually determine quality, it serves as an excellent index to what the quality of a given piece of meat is, and possesses commercial importance.

Best quality in lamb and mutton implies full, well-developed, firm muscular tissue or flesh with a minimum of strength in fiber and connective tissue. This is necessary to insure tenderness. Allowing for variations between the three groups, the flesh is fine grained and smooth. Its color is light pink in lamb, dark pink to light red in yearling mutton, and somewhat darker in mature mutton.

Poor quality involves the opposite of most of the foregoing characteristics. Although the differences in the color of the flesh are not so outstanding as between good and poor quality beef, yet the difference between lamb and mutton of good quality and poor quality are always sufficiently great to be clearly recognized. Low-quality meats from all bovine animals have darker flesh than meat from high-quality animals of the same group. The ratio between muscle and connective tissue is relatively low as is also the ratio between flesh and bone. The grain is coarse and the general appearance is soft or watery and fibrous.

The significance of quality is great. It determines the palatability of the meat and the ease with which it can be prepared for human consumption. Quality is, therefore, by all means the most important factor in determining grade. The determination of quality presents a rather difficult problem for it is a characteristic which pertains chiefly to the inner or concealed portions of the carcass, and is not apparent to the superficial view in the same degree as conformation and finish. To determine quality exactly, it is essential to have a cut surface or cross section exposed to view. Fortunately, there is such a close relationship between conformation, finish, and quality that the existence in a high degree of the first two virtually insures a high degree of quality.

GRADES OF LAMB CARCASSES

Lamb cracasses are graded as Prime or No. A 1, Choice or No. 1, Good or No. 2, Medium or No. 3, Common or No. 4, and Cull or No. 5.

Prime or No. A 1—Prime or No. A 1 Grade lamb carcasses are practically ideal in conformation, finish, and quality The general outlines of carcasses of this grade are especially attractive, being symmetrical to a marked degree, owing to an abundance of highest degree, palatable flesh, particularly in the regions of the most desired cuts. They are very compact and blocky, have short, thick, plump legs, broad backs, thick, well-fleshed loins, ribs, and chucks, well-proportioned breasts, and full thick flanks. All fats are firm and of excellent quality, but they are not brittle.

Both exterior and interior fats are white or slightly creamy in color and may be tinged with pink. The outer covering of fat is smooth, of moderate depth, evenly distributed over the back and sides, and is free from all bunchiness or excessive deposits. The fat covering is interspersed with strips of pink flesh over the sides and a more even distribution over the lower limits of the breasts and flanks. Interior fats are plentiful but not excessive of wasty, the kidneys being covered to a uniform depth. The lean flesh is firm in all parts, fine grained, and the cut surfaces feel smooth and velvety to the touch. Its color is light pink. The bones are relatively small, soft, and tinged with blood. The break joints of the forelegs show four well-defined, relatively soft, spongy red ridges. The percentage of carcasses and cuts which grade Prime or No. A 1 is relatively small. Carcasses and cuts of this grade are usually found on the markets after fat stock shows, but rarely at other times.

Choice or No. 1—Choice or No. 1 grade lamb carcasses have excellent conformation, finish, and quality, but are usually slightly deficient in one or more respects as compared with Prime grade carcasses. Choice grade carcasses are relatively short and compact, have short plump legs, broad thick backs, thick full loins, ribs, and chucks, short, plump necks, and well-proportioned flanks and breasts. The general outlines resemble closely those of Prime grade carcasses.

All fats are of good quality, white or slightly creamy. The outer covering of fat is smooth and usually well distributed, but may be deficient in this respect as compared to that on Prime grade carcasses. Loins and ribs are well covered with fat which recedes to a moderately thin covering over hind legs and shoulders. The fat covering is interspersed with thin strips of pink flesh over the sides and a more even distribution over the lower limits of the breast and flanks. Interior fats are plentiful in the crotch and over the kidneys but not excessive. The flesh is fine grained, firm, and has a light pink color. Bones are relatively small, soft, and tinged with blood. The break joint of the forelegs shows four smooth, moist, well-defined red ridges.

Good or No. 2—Good or No. 2 grade lamb carcasses have good conformation, finish, and quality, but are deficient in one or more respects as compared to Choice grade carcasses. Carcasses of this grade are well proportioned and reasonably plump but may be slightly deficient in breadth or depth across the hips, backs, or shoulders. Legs, although short and moderately plump, are more tapering than in carcasses of the higher grades. Loins, ribs, and chucks are thick and full, and necks are short and reasonably plump. There may be slight indications of paunchiness or a slight tendency toward the rangy type which is indicated by long tapering shanks and somewhat longer body. Bones are soft and tinged with red, both points indicating a young animal. The break joints of the forelegs show four well-defined relatively soft red ridges.

The outer covering of fat is smooth and even over the back and hips, diminishing sharply toward the shanks and flanks. The fat covering is interspersed with thin strips of lean flesh under the fell, but these are not usually so pronounced as in Choice and Prime grade carcasses. Interior fats are plentiful but they are unevenly distributed, being in greatest quantity in the regions of kidneys and crotch. All fats are of good quality and white or slightly creamy in color. The flesh is moderately firm, fine grained, and light pink in color.

Medium or No. 2—Medium or No. 2 grade lamb carcasses have fair conformation, finish, and quality. They are usually somewhat angular or rangy in conformation, with moderately long thin necks and shanks and relatively narrow hips, backs, and shoulders.

They have moderately long tapering legs and they lack the plumpness of the better grades. Ribs and loins are lacking somewhat in depth of flesh. The break joints of forelegs show four well-defined soft ridges, but these lack redness to a marked degree.

Carcasses of this grade usually have a moderately thin outer covering of fat but it is not evenly distributed. There are also some carcasses in this grade that have excessive quantities of fat which disqualify them for a higher grade. Interior fats are relatively scarce, the kidneys being only partially covered. Small quantities are also found in the crotch. The thin strips of lean under the fell are not nearly so prominent as in the better grades. Heavier carcasses of this grade or those approaching the yearling mutton stage have proportionately greater quantities of fat than lighter carcasses. The flesh is usually inclined to be soft, spongy, and moderately fine grained, or may be firm in carcasses from heavier and older animals. Its color varies from light to dark pink.

Common or No. 4—Common or No. 4 grade lamb carcasses are angular and have poor conformation, finish, and quality. All bones are prominent. Such carcasses are disproportionately long and narrow. The contour of the backbone is plainly visible from neck to tail. Sides are thin and flanks thin and flabby. There is little or no exterior or interior fat, slight traces being sometimes found around the kidneys and the crotch. The heavier and older carcasses frequently have small patches of fat in the regions of the kidneys. This fat usually has a bluish tinge. Bones are usually soft but they lack the redness of those in better grade carcasses. The break joints of forelegs have knuckle ends removed and show four well-defined relatively soft ridges. Because of lack of finish the flesh is soft, spongy, and inclined to be watery. It appears coarse and fibrous. Its color may be dark pink or have a brownish tinge. Carcass weights vary widely and range from 15 to 40 lbs. but usually are between 25 and 35 lbs.

Cull or No. 5—Cull or No. 5 grade lamb carcasses are not offered regularly for retail trade and are found in the markets only occasionally. Such carcasses are almost entirely devoid of visible fat and are of the most inferior conformation and quality. Proportion of bone to meat is very high. In fact, the term "emaciated" properly describes carcasses of Cull grade lamb. The flesh is dark, soft,

coarse grained and owing to lack of nourishment or other causes, appears fibrous to a marked degree. Except to supply a limited demand from certain foreign-born residents in the larger cities, who prefer lean flesh without fat or finish, Cull grade lamb carcasses are seldom found on the markets. They are used principally for canning. Weights range usually from 15 to 25 lbs.

GRADES OF MUTTON CARCASSES

Yearling Mutton Carcasses

Yearling mutton carcasses are from animals of the ovine species that have passed the lamb age and lost, to an appreciable extent, the characteristics which are peculiar to lamb, but have not reached that stage of maturity at time of slaughter when they could be properly classed as mutton. The age limits for this group are approximately from 14 to 24 months. The grades of yearling mutton carcasses are Prime or No. A 1, Choice or No. 1, Good or No. 2, Medium or No. 3, Common or No. 4, and Cull or No. 5.

Prime or No. A 1—Prime or No. A 1 grade yearling mutton carcasses closely approach the ideal in conformation finish and quality. In many respects they resemble Prime grade lamb carcasses, differing principally in having somewhat longer bodies in proportion to width and depth, harder and whiter bones, slightly coarser flesh, and greater quantities of exterior and interior fats. They are compact and blocky, have relatively short, plump, well-fleshed legs, broad backs, thick, well-fleshed loins, ribs and chucks, thick breasts and flanks. All fats are firm white or slightly creamy, of excellent quality, and are slightly brittle.

The outer covering of fat is smooth, evenly distributed, of moderate depth, and free from bunchiness. The fat covering is interspersed with strips of medium pink lean flesh over the sides and a more even distribution over the flanks and breasts. Interior fats are plentiful but not wasty. The kidneys are well covered to a fairly uniform depth and the interior walls of the ribs have a thin covering. The lean flesh is firm in all parts, relatively fine grained and medium pink in color. The bones are moderately small and whiter than in Prime grade lamb carcasses. Yearly mutton carcasses which qualify for this grade are exceedingly scarce.

Choice or No. 1—Choice or No. 1 grade yearling mutton carcasses have excellent conformation, finish and quality. They have

relatively short and plump legs, thick loins and ribs, full-fleshed shoulders, thick breasts and a length of body commensurate with depth and breadth of carcass. Choice grade carcasses have good breadth in proportion to length, but are relatively heavier in the forequarters than lamb carcasses of the same grade. They resemble Choice grade lamb carcasses in many respects, but have proportionately longer bodies, legs and necks, larger abdominal cavities, and more distended ribs. Compared with lamb, the bones are harder and whiter. Where the foot is removed from the foreleg the end of the bone shows a rough, dry and comparatively hard surface.

The outer covering of fat is smooth and well distributed over loin, ribs and shoulders. The fat covering is interspersed with thin strips of dark pink flesh under the fell extending over the sides and a more even distribution over the lower limits of the breasts and flanks. Interior fats are plentiful in the crotch and the kidneys are well and evenly covered. All fats are of good quality, white or creamy and inclined to be brittle. The flesh is moderately fine grained, firm and medium to dark pink in color.

Good or No. 2—Good or No. 2 grade mutton carcasses have good conformation, finish and quality. Such carcasses, although reasonably plump, may be slightly deficient in breadth across the hips, back and shoulders. Yearling mutton carcasses of this grade resemble Good grade lamb carcasses in many respects, but have proportionately longer bodies and legs, larger abdominal cavities, more distended ribs and harder bones. The break joints of the forelegs are rough and dry and show little redness.

The outer covering of fat may be fairly even over the back, loins and rumps or it may be slightly rough. Interior fats are plentiful in the crotch and the kidneys are usually well covered. The flesh is firm, moderately fine grained, and has a deep pink to light red color. The greatest difference between Good and Choice grade yearling mutton carcasses is in conformation and finish.

Medium or No. 3—Medium or No. 3 grade yearling mutton carcasses have fair conformation, finish and quality. To some extent they lack the fullness or plumpness in legs, loins and ribs found in good carcasses. Shoulders are usually thinly fleshed and inclined to be rough, necks are long, and legs long and tapering. There is usually a thin covering of fat over the shoulders, a moderate quantity on the loins, ribs and breasts, and practically none elsewhere. Except for small quantities around the kidneys and in the crotch,

interior fats are scant. Although the flesh is moderately fine grained, it usually has a relatively high percentage of moisture and varies in color from deep pink to light red.

Common or No. 4—Common or No. 4 grade yearling mutton carcasses are the lowest grade which are offered regularly for sale by the retail trade. The principal features which distinguish this grade are the marked lack of quality and finish and the high percentage of bone to flesh. Such carcasses also have poor conformation. The contour of the backbone is plainly visible from neck to tail. Except for small and uneven patches on the shoulders and back, there are usually no other exterior fats. Interior fats are generally lacking, but there may be slight traces in the region of the kidneys and in the crotch. The flesh is very moist, soft, flabby and dark red in color.

Cull or No. 5—Cull or No. 5 grade yearling mutton carcasses are seldom found in retail markets. The grade is all that the term "cull" implies. Such carcasses are usually from emaciated animals. All bones are prominent to a marked degree, and both exterior and interior fats are almost totally lacking. The flesh is dark, coarse, soft and watery. Aside from a limited demand from some foreign-born residents in the larger cities, none is sold at retail to the fresh meat trade. The bulk is boned at packing plants and used for canning.

MATURE MUTTON CARCASSES

Mature mutton is graded on the basis of conformation, finish and quality. The grades are Prime of No. A 1, Choice or No. 1, Good or No. 2, Medium or No. 3, Common or No. 4, Cull or No. 5.

Prime or No. A 1—Prime or No. A 1 grade mature mutton carcasses are ideal in conformation, finish and quality. They resemble Prime grade yearling mutton carcasses in many respects, but have harder, whiter bones, darker flesh and more brittle fats. They are relatively short, compact and block, with a high percentage of meat to bone, and carry a high percentage of the total carcass weight in the legs, loins and racks. Legs are relatively short, thick and plump, loins and ribs are deeply fleshed, shoulders are full and compact, breasts are thick, necks relatively short and plump and flanks full. Bones are somewhat white and hard, but most carcasses of

this grade are from relatively young sheep. The feet are severed from the legs at the ankle joint, leaving two smooth, hard, white ridges. The outer covering of fat is fairly deep, smooth, and evenly distributed, but not excessive at any point. Interior fats are plentiful in the crotch, over the kidneys, and on the inside of the chest cavtiy, but are not excessive or wasty. All fats are of excellent quality, are creamy white, tending to a yellowish tinge, and are brittle.

The strips of lean under the fell on the sides and breasts are prominent, and light red in color. The flesh is firm, fine grained and of light red color.

Choice or No. 1—Choice or No. 1 grade mature mutton carcasses resemble Choice grade yearling mutton carcasses rather closely in some respects, but have harder bones, darker flesh and more brittle fat. Choice grade carcasses have excellent conformation, finish and quality. They have relatively short, stocky legs, thick loin and ribs, full fleshy shoulders, and thick breasts. Carcasses of this grade have good breadth in proportion to length and are not rangy or angular. Bones are relatively hard and white. The feet are severed from the legs at the ankle joints. The joints of the fore legs show two smooth, hard, white ridges.

The outer covering of fat is smooth and evenly distributed, having greatest depth over the rumps, loins and back, but is not excessive at any point. Interior fats are plentiful in the crotch, around the kidneys, and on the interior walls but are not wasty. All fats are of excellent quality, creamy colored, inclining to a yellowish tinge, and brittle to a marked degree.

The strips of lean under the fell on the sides and breasts are prominent and are light red in color. The flesh is firm, moderately fine grained, and has a light red color. Bunchy or excessive quantities of exterior or interior fat bar a carcass from this grade.

Good or No. 2—Good or No. 2 grade mature mutton carcasses have good conformation, finish and quality. Good grade carcasses, although well proportioned and moderately plump, may be slightly deficient in breadth or depth across the hips, back and shoulders as compared to Choice carcasses. Legs are relatively short and thickly fleshed. Good grade carcasses generally have wider barrels and more distended ribs than Choice carcasses. The grade admits a higher percentage of ewes and the bones may be slightly harder and more flinty.

The outer covering of fat, although fairly even, varies to some extent and may be slightly excessive on the rumps or deficient on the shoulders, breasts and flanks. Interior fats are plentiful but may be slightly deficient or excessive as compared to Choice grade carcasses although not to a marked degree. The strips of lean under the fell on the sides are less prominent than on Choice grade carcasses but these are well defined. The flesh is firm, slightly coarse grained and light to medium red in color.

Medium or No. 3—Medium or No. 3 grade mature mutton carcasses have fair conformation, finish and quality. Carcasses of this grade lack the fullness or plumpness in legs, loins and ribs found in carcasses of the better grades. Shoulders are only moderately well fleshed. Carcasses of this grade are relatively narrow through the hips and across the back, and the bones of the spinal column are prominent. Because of these deficiencies such carcasses appear somewhat long and angular. The abdominal cavity is relatively wide and the curvature of the ribs is very naked, especially in ewe mutton carcasses.

The thin strips of lean flesh under the fell which are so prominent on well-finished carcasses are only slightly in evidence on Medium grade carcasses. There is usually a thin covering of fat over the back, loins and rumps, but practically none on the legs. The flanks are inclined to be thin. There are moderate quantities of interior fats around the kidneys but not sufficient quantities to cover them and there are only traces elsewhere. The flesh is moderately firm, but somewhat coarse grained and medium to dark red in color.

Common or No. 4—Common or No. 4 grade mature mutton carcasses are the lowest grade offered regularly for retail trade purposes. They are angular in conformation, thinly fleshed and lacking in finish. Such carcasses are narrow across the hips, loins, backs and shoulders. The contour of the backbone is plainly visible from end to end and other bones are prominent. The grade consists principally of carcasses from old, thin-fleshed ewes. The bones are, therefore, usually hard, white and flinty. Small and uneven patches of exterior fat are occasionally found on loins, backs or shoulders. There are usually traces of fat around the kidneys, but practically no other interior fats. That which is found is of poor quality. The flesh is coarse grained, inclined to be soft and flabby, and dark red in color.

Cull or No. 5—Cull or No. 5 grade mature mutton carcasses are all that the term "cull" implies. They are mostly from old, wornout emaciated ewes, and are not found on all dressed meat markets. All bones are prominent and the proportion of bone to flesh is exceedingly high. Carcasses are entirely devoid of visible fat and the flesh is very unattractive. It is soft, flabby, watery and very dark in color. Such carcasses are boned and the flesh is used for canning.

LAMB AND MUTTON CUTTING METHODS

The cutting up of lamb and mutton along certain standard lines is found all over the United States, with the exception of certain parts of the metropolitan district, New England and the Pacific coast, where shoulders are raised and boned. Aside from this, lamb and mutton carcasses are cut up according to the test furnished by the government and shown in Illustration No. 86. While a lamb carcass usually weighs only 30 to 50 lbs., a retailer should not overlook the cutting waste in estimating the cost price.

Cutting losses on lamb and mutton vary from 6 oz. up to 3 and 4 lbs. on heavy mutton. Various cutting tests are furnished herewith, which have been supplied through the courtesy of the United States Department of Agriculture. Wholesale and retail cutting test information is also given herewith.

Wholesale Cuts of Lamb and Mutton

The United States Department of Agriculture in Department Bulletin No. 300, defines the wholesale cuts of lamb and mutton as follows:

"The major wholesale cuts of lamb and mutton generally recognized in all markets are hindsaddle and foresaddle, each comprising about 50% of the carcass weight. The division is made between the twelfth and thirteenth ribs, one pair of ribs remaining on the hindsaddle. Saddles are subdivided into legs, which represent 33% and loins including flank, which comprise 17% of the total weight of the carcass. Loins include the flank and kidneys.

"Foresaddles are subdivided into hotel racks, which include parts of nine pairs of ribs, or 12%; chucks, including neck, or 23.5%; and breasts, including shanks, or 14.5% of the carcass weight. Slight

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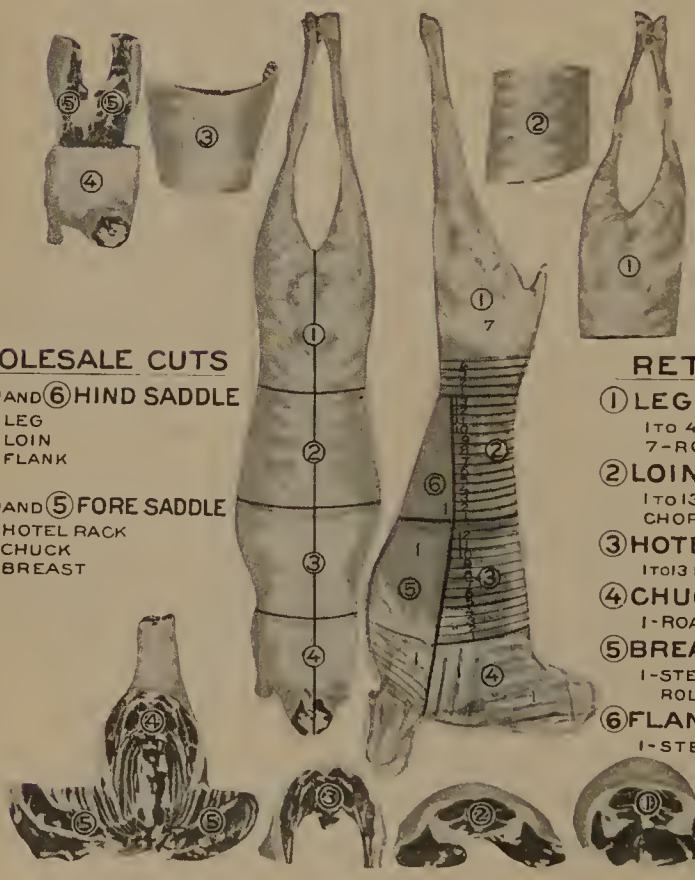
LAMB CHART



Numerals in circles ◯ refer to wholesale cuts Other numerals refer to retail cuts

YIELDS OF WHOLESALE CUTS

PER CENT OF CARCASS	
① ② & ⑥ HIND SADDLE	50.0%
③ ④ & ⑤ FORE SADDLE	50.0%

SUBDIVISIONS – PER CENT OF CARCASS	
① LEGS	33.0%
② & ⑥ LOIN AND FLANK	17.0
③ HOTEL RACK	12.0
④ CHUCK INC. NECK	23.5
⑤ BREAST INC. SHANK	14.5

Illustration No. 86

A RECOMMENDED STANDARD STYLE OF CUTTING UP A LAMB CARCASS

variations in percentage weights of the various cuts at different markets are not unusual, and there are also slight variations in yields of cuts from different grades. Neither of these, however, is very marked.

"Other terms which are fairly common in certain markets are 'rattles,' 'stews' and 'slugs.' These terms refer to the same cut which consists of the chucks, breast, necks and shanks. It comprises all of the forequarter except the rack. A 'wing' consists of the two shoulders, shanks, neck and the breasts. A 'bracelet' comprises the rack plus the portions of the breast which correspond with the plates in a beef carcass."

Lamb Cutting Test

Total Weight ..... 38 lbs. 10 oz.

	lbs.	oz.	Per cent
Shoulder chops	6	12	17.48
Rib chop	4	02	10.66
Leg	12	10	32.69
Loin chops	4	06	11.33
Breast	1	14	4.86
Kidney	1	08	3.89
Melt	0	08	1.29
Stewing Lamb	6	08	16.83
Shrink	0	06	.97
Total	38	10	100.00%

Lamb Cutting Test Information

Total Weight ..... 38 lbs.

Saddle, including tallow ..... 18.88 lbs.
Saddle, excluding tallow ..... 17.32 lbs.
Market rack ..... 18.74 lbs.
Legs, together with tallow ..... 12.46 lbs.
Tallow from legs ..... .24 lbs.
Legs together, without tallow ..... 12.22 lbs.
1st leg without tallow ..... 6.36 lbs.
Meat—5.00 lbs.
Bone—1.35 lbs.
2nd leg without tallow ..... 5.86 lbs.
Meat—4.78 lbs.
Bone—1.08 lbs.

Loin with flanks, tallow and kidney ..... 6.42 lbs.
Kidneys and tallow from loin ..... 1.51 lbs.
Loin and Frank without kidney and tallow ..... 4.91 lbs.
Kidneys ..... .20 lbs.
Flank ..... .92 lbs.
Loin without kidneys, flank and tallow
Meat—3.38 lbs.
Bone— .61 lbs.
Rattle ..... 14.29 lbs.
Shoulder, including neck ..... 8.86 lbs
Meat—6.98 lbs.
Bone—1.87 lbs.
Breast, including foreshanks ..... 5.43 lbs.
Meat—4.12 lbs.
Bone—1.31 lbs.
Hotel rack ..... 4.46 lbs.
Meat—3.64 lbs.
Bone— .82 lbs.

Wholesale Cutting Test on One Choice Lamb Carcass

Weight of carcass ..... 35 lbs.
Hind legs ..... 12 lbs.
Rack (loins and 8 ribs) ..... 11 lbs.
Fores (5 ribs) ..... 12 lbs.

Retail Cutting Test on Rack

Total Weight of Rack ..... 11 lbs.
Rib chops ..... 3¼ lbs.
Kidney chops ..... 2½ lbs.
Lamb stew (flanks) ..... 3 lbs.
Fat ..... 1½ lbs.
Shrinkage ..... ¾ lbs.

Retail Cutting Test on Six Lamb Racks

Total Weight of 6 Racks ..... 71 lbs.
Rib chops ..... 23 lbs.
Kidney chops ..... 20 lbs.
Stew (flank) ..... 18½ lbs.
Fat ..... 9½ lbs.

Test on Boned Lamb Forequarter

Total Weight of Lamb forequarter ..... 6¼ lbs.
Boneless roast ..... 4 lbs.
Bones and breast for stews ..... 2¼ lbs.

Table No. 37

CHOICE LAMB CARCASSES

Yields in Wholesale Cuts.

	Weight		Percentage of carcass	Percentage yields	
	Lbs.	Ozs.		of forequarter	of hindquarter
Carcass	45	.....	.....	.....	.....
Hindsaddles	22	8	50.0	.....	.....
Forequarter	22	8	50.0	.....	.....
Legs	11	4	25.0	.....	50.0
Loins	11	4	25.0	.....	50.0
8 Rib back	5	10	12.50	25.0	.....
Shoulders	11	4	25.0	50.0	.....
Breast or trimmings	5	10	12.50	25.0	.....

CHOICE LAMB CARCASSES

Yields in Wholesale Cuts.

	Weight		Percentage of carcass	Percentage yields	
	Lbs.	Ozs.		of forequarter	of hindquarter
Legs	11	4	25.0	.....	50.0
Large loin chops	2	8	5.56	.....	11.11
Small loin chops	5	10	12.5	.....	25.00
Kidney and kidney fat	2	2	4.72	.....	9.44
Flank	0	12	1.67	.....	3.33
Rib chops	5	8	12.22	24.44	.....
Shoulder chops	3	4	7.22	14.44	.....
Chuck rib roast	4	4	9.44	18.89	.....
Neck stew	3	10	8.06	16.11	.....
Breast or trimmings	5	10	12.5	25.0	.....
Loss in cutting	0	8	.....	1.11	1.11

United States Department of Agriculture.

CHAPTER XXI

PORK AND PORK PRODUCTS

Pork Cutting Methods

The average meat retailer does not cut up whole hogs except in certain localities. Therefore, hog cutting methods and practices are confined almost entirely to the packing house industry. The great majority of retailers buy pork products already cut up, such as hams, shoulders, loins, fat backs and other cuts.

Cutting tests on hogs also vary considerably according to localities. In many sections of Texas, for instance, retailers leave the skin on the loin of pork, which is not done in any other part of the country. Other retailers may trim loins very closely in order to get plenty of fat for making lard. Furthermore, hams may be cut long or short. Shoulders may be cut New York style, or they may be cut short, all of which depends upon the local demand or the habits of the trade. Therefore, the cutting tests given can only be used as a guide for cutting up hogs this standard way.

A typical hog cutting method is shown in Illustration No. 87, which may be considered a standard method of cutting up a hog carcass. Inasmuch as whole hogs are bought to a very limited extent by the retail meat trade, there are no official classes, and grades of hog products as applied to the retail meat trade.

These do exist, however, in the packing house industry. The principal distinction in buying hog cuts is found in the weight of the particular cuts. Pork loins, hams, shoulders and bellies are usually classified according to weight. Pork loins, for instance, are usually classified on the Chicago market by weights of from:

8 to 10 lbs.
10 to 12 lbs.
12 to 14 lbs. and over.

PORK AND PORK CUTS

The same principle is applied to hams, shoulders and bacon. When large quantities of such products are bought, it is customary to classify pork cuts as adopted by the Board of Directors, Chicago Board of Trade, which is used as a packing-house standard in the cutting and packing of pork products. The Board of Trade regulations cover practically all pork products for domestic consumption and for export.

Wholesale and Retail Cuts of Pork

The United States Government, in Department Bulletin No. 300, gives the various standard retail cuts and has classified them as follows:

Domestic-cut hams may be regular or short-cut, skinned, or long-cut hams.

Cuts made from sides are short ribs, extra short ribs, rough short ribs (hard side), rough short ribs (soft side), regular short clears, regular short clears (square cut), extra short clears, rib belly, clear belly, rib back, clear back, fat back, spare ribs, pork loins, brisket and loin butts.

Domestic cuts made from the shoulder are picnics, New York style shoulder, New Orleans style shoulder, skinned shoulder, three-rib shoulder, blade shoulder, Boston style butts, boneless butts, picnic butts, regular plates and clear plates.

Jowl butts and No. 2 bacon squares are derived from the cheek.

HAMS

Regular or Short-Cut Hams—Regular or short-cut hams are rounded at the butt and have the foot removed at the hock joint, marrow not exposed.

Skinned Hams—Skinned hams are the same in all respects as regular short-cut hams, except that the skin is removed down to within 4 inches of the hock and surplus fat is trimmed off.

Long-Cut Hams—Long-cut hams are severed from the side at the second joint from tail bone, straight across on a line approximately three-fourths to one inch from end of aitch bone. Leg removed by sawing straight across at hock joint, marrow not exposed.

SIDES

Regular Short Ribs—Sides of heavy hogs, so cut that the ham, shoulder, tenderloin and backbone are removed, but with the "feather" or blade bones and parts of all ribs left in, are called regular short ribs.

Extra Short Ribs—Sides of medium-weight hogs so cut that the ham, shoulder and pork loin are removed and half sheet of spare-ribs and back fat left in are known as extra short ribs.

Rough Short Ribs (Soft Side)—Sides of heavy hogs with ham, shoulder, and all of the backbone removed and the ribs left in are known as rough short ribs (soft side).

Rough Short Ribs (Hard Side)—Sides of heavy hogs with the ham, shoulder and tenderloin removed, but all of backbone and ribs left in, are called rough short ribs (hard side). Only one hard side is obtained from a carcass.

Regular Short Clears—Sides of heavy hogs with ham, shoulder, backbone, and the full sheet of spare-ribs and the tenderloin removed are called regular short clears.

Regular Short Clears (Square Cut)—This cut is the same as regular short clears, except that it is cut square on both ends.

Extra Short Clears—Sides of medium-weight hogs cut short, with the ham, shoulder, pork loin and ribs removed are known as extra short clears. This cut is the same as a fat back and clear belly joined.

Rib Belly—The lower half of a side after the ham and shoulder have been removed but ribs left in is called rib belly.

Clear Belly—The clear belly cut is the same as a rib belly, except that the ribs are removed.

Rib Back—The upper half of a side, with the tenderloin, ham, and shoulder removed and the backbone sawed off but ribs left in, constitutes a rib back.

Clear Back—The upper half of a side with the ham, shoulder, backbone, and all ribs removed is called a clear back.

Fat Back—The upper half of a side after the belly, loin, ham, and shoulder have been removed is known as a fat back.

Spareribs (Full Sheet)—Spareribs comprise all the ribs from a side in one piece.

Spareribs (Half Sheet)—This cut comprises the lower or belly ribs only and constitutes the portion of the ribs left after the loin has been cut off.

Pork Loins—The pork loin cut is obtained from the upper half of a side and includes half the backbone and the upper portion of 10 ribs.

Brisket—The brisket consists of the end of a clear belly next to the shoulder.

Loin Butt—The loin butt comprises the end of a regular pork loin next to the ham. It is made when short pork loins are cut.

PORK SHOULDERS

Picnic—A picnic shoulder comprises the lower end of the shoulder cut two and one-half ribs wide with the foot removed about one inch above the knee joint. It is trimmed full on the face and has butt removed at the joint above the shoulder joint where the blade bone begins to widen.

New York Style Shoulder—This cut consists of the full length shoulder cut two to two and one-half ribs wide and butted approximately two inches above top end of blade bone. Leg cut off just above knee joint.

New Orleans Style Shoulder—This cut consists of the shoulder cut to include the width of one and one-half ribs and only slightly trimmed on the neck end.

Skinned Shoulder—The skinned shoulder is the same as a New York style shoulder, except that the skin is removed down to within 4 inches of the shank and all surplus fat is trimmed off.

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DIVISION OF LIVESTOCK, MEATS AND WOOL

FRESH PORK CHART
WHOLESALE AND RETAIL CUTS

WHOLESALE CUTS – PERCENTAGE OF CARCASS

1 - HIND FEET	1.00%	7 - BRISKET	2.25 %	⑫ - JOWL BUTTS (TRIMMED)	2.25 %
2 - HAMS	19.00	8 - PICNIC	7.50	⑬ - BONELESS BUTT	3.05
3 - CLEAR BELLIES	16.50	9 - N Y STYLE SHOULDER	16.00	13 - BOSTON BUTT	5.20
4 - PORK LOINS	12.75	10 - NECK BONES	.95	14 - LOIN BUTT	4.00
5 - SPARE RIBS (F S)	2.50	11 - PICNIC BUTT	3.02	15 FORE FEET	92
6 - SPARE RIBS (H S)	1.50	12 - JOWL BUTTS (UNTRIMMED)	3.75	16 LEAF FAT	3.52

Illustration No. 87

A TYPICAL METHOD OF CUTTING UP A PORK CARCASS

Three-Rib Shoulder—A full shoulder cut to include the width of three ribs and cut square on three sides is known as a three-rib shoulder.

Blade Shoulder—This cut is the same as a three-rib shoulder, except that it is trimmed thinner on the butt end and has the edge of the blade bone exposed. It is generally cured in dry salt.

Boston Style Butt—The Boston style butt is derived from the thick end of the shoulder and has the blade bone in. It is the part of shoulder left after making picnic shoulder. It is usually sold fresh.

Picnic Butt—The picnic butt consists of butt end of shoulder after picnic style shoulder has been removed. The cut is the same as Boston style butt and clear plate or boneless butt and regular plate combined.

Regular Plate—The regular plate comprises the fat end of the shoulder and includes the blade bone. Regular plates and boneless butts are usually made at the same time.

Clear Plate—The clear plate is the same as a regular plate, except that the blade bone is out.

EXPORT CUTS OF PORK

The principal export cuts are Wiltshire sides, Cumberland sides, and regular long clears. Other export cuts which are not generally made are long ribs, Dublin middles, export short clears, export short fat backs, export pork loins, and English bellies.

Wiltshire Sides—This cut includes the ham, full side, and shoulder, all in one piece.

Cumberland Sides—This cut includes the side and shoulder in one piece, cut square on the ham end and leg cut off below knee joint.

Regular Long Clears—This cut comprises the side of a carcass with the ham off and the backbone, shoulder bones, and ribs out. The fore leg is cut off close to the breast and the aitch and breast bones cut down smooth with the face of the side.

Dublin Middles—This cut consists of a side with the ham off but the shoulder left on. The fore leg is cut down even with the breast. This cut is usually made from light weight hogs.

Long Ribs—This cut consists of the side with shoulder on and ham off. Fore leg is cut off close to breast and end next to ham cut square. Shoulder, ribs, neck bone, back bone, blade bone, and blood vein are removed and breast bone sawed or cut down smooth and even with the face of the side.

Export Short Clears—This cut includes the belly and back.

Export Short Fat Backs—This cut is the same as a domestic fat back, except that the tip of blade bone is taken out and the cut is trimmed smooth and square on all edges.

Export Pork Loins—This cut is the same as a heavy domestic loin, except that more fat is left on.

English Bellies—This cut consists of the side or middle, usually of a barrow hog with fat back and loin removed. Cut square on both ends and has all ribs removed.

Two cuts of each of the above are obtained from a carcass, with the exception of rough short ribs (hard side) and rough short ribs (soft side). A rough short rib (hard side) includes the side and all of the backbone, and the remaining portion of the opposite side of the same carcass is the soft side. Hence only one of each can be made from a carcass.

Percentages of the carcass weight represented by the various cuts vary with the type of hog and with the slightly different methods of cutting used by different packers. These variations are included in the range of percentages in Table No. 37, in which both the range and average percentage are shown.

The relative market values of the various pork cuts and lard influence the trim of the cuts. This in turn causes a degree of variation in the yields.

The greatest variations in percentage yields, however, are due to different types of hogs. When tests are conducted, allowances should be made for all of these factors.

Table No. 38
RETAIL CUTTING TEST—HOGS

105 Carcasses Average weight 101.831 lbs.	Pieces	Total weight pounds	Average weight pounds	Yield per cent
Hams	210	1895	9	17.72
Picnics	210	940	4.48	8.79
Bellies	210	1200	5.71	11.22
Loins (L.C.)	210	2195	10.45	20.53
Spare ribs	210	175	.833	1.64
Feet	420	258	.614	2.41
Faces	105	422	4.02	3.95
Jowls	210	295	....	2.76
Fat trimmings (inc. backs)	...	2215	....	20.72
Lean trimmings	...	715	....	6.69
Neck bones	...	98	....	.92
Skins	...	225	....	2.10
Tails	...	35	....	.33
Kidneys	...	23	....	.22
Shrinkage	...	1	....	....
TOTAL		10,692		100.00%

United States Department of Agriculture.

Table No. 39
RETAIL CUTTING TEST—HOGS

79 Carcasses Total weight 9161 lbs. Average weight 115.96 lbs.	Pieces	Total weight pounds	Average weight pounds	Yield per cent
Hams	158	1638	10.37	17.88
Picnics	158	811	5.13	8.85
Bellies	158	1140	7.22	12.44
Loins (L.C.)	158	1725	10.92	18.83
Spare ribs	158	165	1.04	1.80
Feet	316	260	.82	2.84
Heads	79	621	7.86	6.78
Jowls	...	195	....	2.13
Fat	...	2000	....	21.83
Lean trimmings	...	484	....	5.28
Neck bones	...	52	....	.57
Tails	...	18	....	.20
Kidneys	...	25	....	.37
Cutting Shrinkage	...	27	....	.29
TOTAL		9161		99.99%

United States Department of Agriculture.

Various other pork products handled in the retail meat market are the following:

Cala Butts—Are made from the upper part of the shoulder when cutting a picnic, but have blade bone removed, as well as surplus skin and fat.

Milwaukee Butts—Same as Boston butts but has neck bone in. In great demand in Milwaukee and vicinity.

Pork Back Bones—Is the backbone of the hog and is sold for same purpose as spareribs.

Pork Neck Bones—Are bones made from neck and shoulder of the hog.

Neck Ribs—Usually contains three ribs, and is made up of the neck end of the spareribs.

Slip Bones—Are the end of the loins, having a fair-sized piece of lean left on, and the tenderloin in. Excellent for boiling and baking.

Pork Tails—Are what the name indicates, with about two inches of tail bone left on.

Pork Tenderloin—Is the lean, boneless piece of meat found next to the backbone in the lower part of the pork loin.

Blade Butt—Is the shoulder end of large pork loin, weighing ordinarily 3 to 8 lbs.

Hock—The part of the fore leg between the shoulder and knee joint; usually weighing from one-half to one and one-half lbs.

Knuckles—The part of the foot between the hock and what is known as commercial foot. It is really a small piece of foot containing a portion of lean meat. In big demand during fall and winter seasons.

Pork Feet—Are made up from the part of the carcass extending from the shoulder to the toe, and are divided into three parts known as commercial foot, hocks and knuckles.

Commercial Foot—The part extending from the toe to the knee.

Hog Heads—Are the heads just as cut from dressed hog, thoroughly scraped and cleaned. Two grades, namely: tongues in and tongues out. Used in retail markets and for sausage making.

Table No. 40—PERCENTAGE YIELDS OF PORK CUTS (FRESH) ON BASIS OF LIVE AND OF DRESSED WEIGHT

	On basis of live weight		On basis of dressed weight	
	Range	Average	Range	Average
	Per cent.	*Per cent.*	*Per cent.*	*Per cent.*
Short-cut hams	12.75–14.00	13.38	14.79–20.00	17.40
Long-cut hams	17.00–19.00	18.00	20.60–27.00	23.80
Skinned hams	10.50–13.00	11.75	14.40–17.00	15.70
Picnic style shoulder	5.00– 6.00	5.50	7.00– 8.33	7.66
New York style shoulder	10.00–12.50	11.25	14.70–18.75	16.72
Blade shoulder	7.00– 8.50	7.75	10.00–12.70	11.35
Skinned shoulder	8.50–11.50	10.00	12.10–17.50	14.80
Three-rib shoulder	13.00–16.00	14.50	18.50–23.00	20.75
New Orleans style shoulder	11.00–12.00	11.50	13.00–18.25	15.62
Pork loins (regular)	8.50– 9.75	9.12	11.50–13.50	12.50
Boneless pork loins	2.00– 5.50	3.75	2.50– 5.75	4.12
Boston style butts	2.80– 4.50	3.65	3.80– 6.62	5.21
Boneless butts	2.00– 3.50	2.75	2.50– 3.60	3.05
Regular plates	4.25– 5.00	4.62	6.00– 7.50	6.75
Clear plates	2.50– 3.50	3.00	3.30– 5.00	4.15
Jowl butts	2.00– 3.50	2.75	3.00– 4.50	3.75
Bacon squares	1.00– 2.00	1.50	1.50– 2.50	2.00
Brisket pork	1.00– 2.00	1.50	1.20– 3.00	2.10
Short ribs	24.00–40.00	32.00	32.10–50.00	41.05
Extra short ribs	24.50–28.00	26.25	35.50–38.50	37.00
Rough short ribs (hard side)	17.00–20.00	18.50	24.50–25.50	25.00
Rough short ribs (soft side)	16.50–17.75	17.12	23.50–24.50	24.00
Regular short clears	23.00–35.00	29.00	31.50–46.36	38.93
Regular short clears, square cut	22.10–32.00	27.05	30.20–43.50	36.85
Extra short clears	23.50–28.00	25.75	31.50–36.00	33.75
Regular rib belly (D.S.)	11.50–17.60	14.55	16.00–24.30	20.15
Regular clear belly (S.P.)	9.25–16.00	12.62	14.00–22.10	18.05
Rib back	12.10–20.00	16.05	16.60–26.50	21.55
Clear back	10.30–19.93	15.12	14.20–25.00	19.60
Short fat back	7.00–14.00	10.50	10.00–14.50	12.25
Paprika fat back	2.25– 5.50	3.88	3.50– 7.30	5.40
Sparerib (full sheet)	1.50– 2.50	2.00	1.09– 3.40	2.24
Sparerib (half sheet)	1.00– 1.50	1.25	1.12– 2.10	1.61
Hind feet	.53– 1.00	.76	.73– 1.20	.96
Fore feet	.58– .94	.76	.85– 1.00	.92
Tails	.09– .17	.13	.13– .36	.24
Leaf fat	2.25– 3.07	2.66	2.88– 3.75	3.32
Heads	3.50– 6.90	5.20	5.00– 6.62	5.81
Wiltshire sides	56.00–64.00	60.00	74.12–88.00	81.06
Cumberland sides	38.00–42.00	40.00	50.33–60.00	55.16
Regular long clear	34.00–42.00	38.00	46.00–62.00	54.00
Long rib	32.00–40.00	36.00	48.50–57.00	52.75
Dublin middle	32.00–42.00	37.00	49.50–59.00	54.25
Export short clear back	13.00–16.00	14.50	19.00–21.00	20.00
Export short fat back	8.00–14.00	11.00	11.50–14.25	12.88
Export pork loin	9.00–10.00	9.50	12.50–15.00	13.75
English belly	11.50–13.00	12.25	15.12–19.00	17.06

United States Department of Agriculture.

Compiled from replies to survey made December 4, 1922.

Snouts—The snout part of the face. Used extensively by sausage manufacturers.

Pork Hearts—Used chiefly by fish hatcheries and sausage manufacturers.

Pork Livers—Also used widely for fish food, as well as sausage making purposes.

Pork Melts—Used for food purposes, and by fish hatcheries.

PORK CARCASSES

Suckling or Roasting Pigs—Are from 8 to 30 lbs. in weight, generally frozen—in demand around Thanksgiving, Christmas and New Year's Day.

Dressed Pigs—Are from 30 to 100 lbs., generally known as Shipper or Market Pigs. The season for these is September 1st to February 15th. During the early part of this season the light pigs are usually plentiful. As the season advances they become scarce.

Shipper-Dressed Hogs—Are with head on, leaf lard in, hams unfaced and not split. They range from 100 to 200 lbs.

PORK FATS

Leaf Lard—Is the pure fat of the hog which surrounds the kidneys and is usually put up in cone shape and flat pieces.

Neck Fat (Jowls; Skin On and Skin Off)—Is the fat cheek of the hog. Used largely by sausage manufacturers.

Caul Fat or Hog Cauls—Is the fat covering the intestines.

Kettle Rendered Lard—Is usually made from pure leaf lard, back fat and pork trimmings and also the caul and ruffle fats. As the name indicates, kettle rendered lard is rendered in an open kettle.

Prime Steam Lard—Is made from all edible fats from the packing plant and is usually refined. The refining process is as follows: The rendered lard is pumped into a refining tank. Fuller's earth is added to absorb the coloring matter in the fats. From the bleaching or refining tank, the lard is pumped to a filter press where the Fuller's earth is extracted. From the filter press the lard is usually run into an agitator, and from there to a lard cooling cylinder and into the container.

Neutral Lard—Is a product rarely handled in meat markets. It consists of the best leaf lard, rendered at a very low temperature in a water-jacketed kettle. As the name indicates, this lard is neutral in flavor and taste.

Compound or Compound Lard—Is also frequently called shortening, and consists principally of cotton seed or other vegetable oils mixed with a small percentage of edible tallow or oleo stearine.

Other Fats Sold in the Retail Meat Market

There are also quite a few other fats sold in the retail meat market under various trade names which are known as hardened or hydrogenated fats and oils. Technically speaking, the hydrogenated fat is a stearine. Products of this nature consists principally of cotton seed, soya-bean, peanut or other vegetable oils.

By processing these oils, usually by the electrolitic method with pure hydrogen, and by mixing them with various catalyzers, the oil is hardened to the consistency of tallow, lard or other edible fats.

Definition of Oleomargarine

Oleomargarine is a mixture of fats, salt and milk, made in imitation or semblance of butter.

There are two types or kinds of oleomargarine. One kind is made of vegetable fats, salt and milk, and is usually called nut margarine. The other kind is made of animal fats, vegetable fats, salt and milk and is called animal fat oleomargarine or simply oleomargarine.

Oleomargarine is known by several names, as "margarine" and "butterine." Margarine is the best name for the product.

Utilizing Waste Products

One of the great economic problems which confronts the majority of retailers is the utilization of perfectly good products which usually

go to waste in the retail market. This pertains primarily to beef fats which are a part of the beef, for which the retailer pays the same price as for the actual, salable meat.

Loss on Fats Extensive

In a great many localities, traditions exist which practically compel retailers to give away a great deal of this fat. Besides, much of this wholesome fat which is in small pieces when trimmed off of steaks, usually goes into the waste basket to be sold as shop fat at about 2½c to 3c per lb. In other words, a retailer paying 15c for straight cattle finds that for a lot of the fat for which he has paid 15c he can get only 3c per lb. This represents a depreciation of 12c per lb.

This fat, if it had originally been retained in the packing plant, would not have depreciated so much, as it could have been converted into oleo fats.

Possible Solutions

This is a problem which is receiving serious attention and consideration by the packing industry in the hope of finding a means of overcoming this great economic waste.

The retailers themselves, however, can help eliminate this waste by various methods. The simplest one would be, of course, to trim off less fats, but since this cannot be done generally, other ways and methods must be found to utilize this expensive waste product.

In the Eastern Seaboard and Metropolitan Boston district the fat waste is of great importance because heavy beef is cut up. This matter, however, may not be of so much importance to a Texas retailer who uses every ounce of fat for chile con carne, or to the retailer who handles such lean beef as to make it necessary for him to go out and buy fat. The great majority of meat handled, however, is of such kind and quality that there is usually a minimum of 5% of good fats which partly go to waste. While this may be a fair average figure, there are markets handling heavy beef where the percentage of fat waste will be much higher.

Saving Small Pieces

When proper methods are used to prevent fats from going to waste by converting them into commercial articles, it will be found that many pieces of good fats and suet which now go into the waste

basket can be put in a separate container and used for edible purposes.

There are, of course, markets which use a great deal of fat by chopping it into hamburger, but since hamburger is supposed to be strictly meat, with very little fats, such practice cannot be recommended.

Fats Must Be Clean

There is one very important point to be observed when trying to convert fats of any kind into commercial or salable products, namely, that they must be absolutely clean, fresh and pure, and since the average market has only a very limited amount of these fats, they should be handled daily, if possible.

If fats are not clean they should be washed thoroughly in cold water, but all moisture should be removed from them before they are converted. Various methods by which these fats can be utilized are as follows:

Rendered Beef Fat

Very little equipment is required to render small amounts of fat. A small kettle and a little gas stove are practically all that is necessary. Beef fats put through a grinder will render quicker than if not cut up. They should be rendered in an open kettle, at low temperature, and actively stirred during the rendering. The resulting product will be a pure beef fat which can be drawn off in half-pound and pound wooden containers. After thoroughly cooling in the refrigerator, this product can be sold as shortening or home-made beef fats. Beef fats of this kind, and especially if from kosher cattle, are in demand by the Jewish trade, and the retailer will find that by using some salesmanship he can dispose of considerable surplus fats this way.

Retailers having rendering equipment available should be careful not to render this product in a closed vessel by direct application of live steam, as that cooks the product under pressure and when finished is a tallow instead of an oleo fat. It should be melted and not rendered. Too large a quantity of this product should not be made at one time, as on account of its hardness it may crumble. Limited quantities can always be made and sold fresh this way.

Mixing Beef Fats

Another simple method of disposing of surplus beef fats is to

render them in a small open kettle and then mix with about equal portions with lard. The retailer who makes his own lard will, of course, find it a very simple method to dispose of his surplus beef fats this way. The retailer who has no lard equipment will find it very simple to re-melt his lard and mix the melted beef fat in with the lard, and sell the product as beef fat and lard—or lard with beef fat added.

The retailer, however, must be careful not to use and sell this product as coming from a packer, as it may result in his being accused of misrepresenting a packer's product.

Mixing With Compound

The same procedure used in mixing beef fats with lard can also be used for mixing it with compound, or what is known as Compound Lard. This consists usually of 80 to 90% oil, and 10 to 20% fats, which are of the same quality and hardness as beef fats.

The compound can be mixed with the beef fat equally as well as with lard, but great care should be taken in mixing it to avoid overheating.

Other Methods of Using Surplus Fats

Surplus fats have always been disposed of extensively by rolling into roast beef, rolled pot roasts, etc., but when the retailer realizes the importance and the value of the product a great many more uses can be found for the utilization of surplus fats. Some retailers sell fats for larding pot roasts and other roasts. Some flatten out suet and use pieces of it to place around special roasts, and even steaks.

The extent to which uses can be found for the utilization of this product depends somewhat on the locality of the market, and also the merchandising ability of the retailer.

Patties and Croquettes

While there are some markets which make a specialty of patties and croquettes, certain localities use extensively such meats as may go to waste—such as lamb trimming from French lamb chops, veal trimmings from French veal chops, flanks from lamb or veal, or pieces of neck or other parts which cannot be readily sold.

Croquettes are simply chopped meats made into a round form, garnished, and usually have a piece of fat or bacon, and in some instances, a piece of cod fat or suet around them.

Other By-Products

A surplus of corn beef can be worked into pressed corn beef for which a recipe is given in the chapter on "Sausages and Bolognas."

End pieces of ham are also stickers in certain markets. It has been found that if they cannot be worked up into salads or certain cheeses, a simple method of disposing of them is to make them appear as attractive as possible, and, if necessary, take off the skin and display them nicely and prominently on a platter.

Retailers will find that all such products which can be made from good, clean, edible waste meats can be more successfully disposed of when attractively displayed.

CHAPTER XXII

SAUSAGE AND BOLOGNA MAKING

The greatest percentage of sausage and bologna manufactured today is made by the meat packers and wholesale sausage manufacturers. It stands to reason that large sausage production, quantity buying, and specialization enables the large wholesale manufacturer to produce these products at a comparatively lower cost than the average retailer. Many retailers, however, find that there are times during the day, especially in the afternoon, when they have plenty of time to devote to the trimming of meats and to the making of sausage and bolognas.

There are times in many meat markets when accumulations of odds and ends do not always find a ready sale. In order that the retailer may dispose of these cuts to the best advantage and at a profit, the following formulas or retail sausage making should be of vital interest to all retail meat merchants.

It is not intended to go into sausage making in a lengthy detail for most meat markets are not equipped to manufacture this product as do the sausage manufacturers. Most shops have only a meat grinder and a small stuffing machine at their disposal. A few may have a silent cutter and a smoke house. Whatever the equipment, it is essential to have it in first class working order to make a good product. Plates and knives of meat grinders and silent cutters must always be sharp and in good cutting order, otherwise a poor product will be the result.

The formulas are given in 100-lb. quantities. The percentage of the different kinds of meat in each formula is also figured on that basis and therefore it is easy to figure the amount of meats used for any size batch.

All meats must be fresh and sweet. Never allow meats to accumulate until they become old and stale. At the end of the day assort and retrim all small pieces, remove the bones from the large pieces and keep beef and pork separated.

Cure or salt the beef or pork with 2½ lbs. of salt and 2 oz. of saltpeter per 100 lbs. of meat.

Sugar should be omitted at the time of curing as it may start fermentation, if the coolers are not at low enough temperatures. The proper temperature to cure meats is 38 to 40° F.

Many retailers cannot keep their coolers at such a low temperature especially if they chill with ice, therefore a close watch on the meats is necessary. However, it should be noted that the higher the temperature the faster the meats will cure. Meats should not be overcured; undercuring is just as harmful. If the meats are undercured the sausage will turn gray. If overcured, the meats become "gassy" and lose their binding qualities and may become sour. The result will be a sausage full of water.

Smoking should be carefully done at not too high temperatures. Hang a thermometer in the smokehouse and keep the temperature at 130 to 140° F. for most sausages. Do not hang the sausage too close to the fire. It is not necessary to smoke the sausages hard if it is intended to color them afterwards. A light amber color is sufficient but they must be thoroughly dry and smooth; sausage free from wrinkles with a minimum shrinkage will be the result.

Sausage may be colored or uncolored as desired. Sausage color can be obtained from all supply houses. A small quantity is dissolved in cold water and then added to the cooking water in the kettle. Care must be exercised not to use too much. It all depends on the size of the kettle and the strength of color used. One oz. to 500 gallons of water is usually sufficient. If color is used, smoke the sausage lightly (a light amber color) but positively dry. If no color is used, it is necessary to smoke the sausage until a pronounced red-brown color is obtained.

The recipes and formulas given are those of popular sausages and bolognas. There are so many different kinds of bolognas that this subject in itself requires a volume to give all recipes, and therefore only recipes for the principal popular sausages and bolognas have been given.

Frankfurter Sausage

75 lbs. cured lean beef trimmings.

25 lbs. fat pork trimmings.

Grind the beef trimmings through the ⅛-inch plate of the meat grinder and put in the silent cutter, adding spices.

6 oz. ground white pepper.

2 oz. ground nutmeg.

2 oz. ground coriander seed.

6-8 oz. granulated sugar.

Chop and add ice and water gradually up to 25-30 lbs. until it is chopped fine. The pork trimmings are also ground through the ⅛-inch plate and put in the chopper with the beef for another minute. Stuff in sheep or hog casings. Link 4 to 6 inches long. Place in smokehouse and smoke for 1½ hours until the sausage is dry and the color right. Cook sausage for ten minutes at 160° F. Chill in cold water and hang in cooler.

Bologna Sausage.

Bologna is made in many varieties—round, long, large. Of course the better grades of meat are used in the better grades of sausage. Bologna is usually served cold, although it may be sliced and fried in bacon fat. This makes an excellent dish. It is necessary that this sausage be solid and so less water is used than in frankfurters.

Beef and pork are chopped fine and stuffed in beef rounds, middles, weasands, or bungs. They are smoked and cooked.

70 lbs. lean beef trimmings or chucks (cured).

30 lbs. pork trimmings moderately lean (cured) ½ fresh, ½ cured.

Grind the meat through the ⅛-inch plate of the meat grinder. Put beef trimmings in the silent cutter and add spices.

6 oz. ground white pepper
2 oz. ground nutmeg or mace
10 oz. ground allspice
1 oz. ground coriander seed
3-5 lbs. ground cereal.

Gradually add ice water up to 20 lbs. and chop about 3 minutes. Then add the pork and continue chopping for two more minutes. Five lbs. of cubed pork back fat mixed in after chopping adds considerable to the appearance of the sausage.

Stuff in well-soaked beef middle casings about 18 inches long. Smoke for 1½ hours until they are dry and the color desired. Cook 45 minutes at 155-160° F.

Chill in cold water and hang in the cooler.

Large Bologna

Large bologna is the same as long bologna except that it is stuffed in beef bungs, smoked 2-3 hours and cooked 2 hours at 160 F. Shower this with cold water. When cool hang in the cooler.

Leona Sausage

Leona sausage is the same as large bolognas.

Ring Bolognas

Ring bologna is the same as long bologna but is stuffed in beef round casings cut 16 inches long. It is smoked and cooked 30 minutes at 160 F.

Polish Sausage

Polish sausage is a coarse cut sausage with garlic flavor.

40 lbs. cured lean beef.

60 lbs. cured pork trimmings—½ fat, ½ lean.

The cured beef is ground through the ⅛-inch plate of the meat grinder and chopped a short time in the silent cutter, adding about 15 lbs. ice, water and spices.

6 oz. ground white pepper
6 oz. sugar
10 oz. peeled garlic
1 oz. marjoram.

The pork trimmings are added whole and chopped for a few revolutions of the cutter (the pork must be cut coarse). If cereal is used add 3 to 5 lbs. Stuff in hog casings and link 10 inches long. Smoke the same as frankfurters. Cook 30 minutes at 155-160° F. Chill and hang in the cooler.

Pork Sausage

To make a pure all-pork sausage, strictly fresh, first-class pork trimmings are necessary.

60 lbs. regular pork trimmings
40 lbs. lean pork trimmings.

Grind the trimmings through the coarse plate and spread over with seasoning.

2 lbs. salt
6 oz. ground white pepper
2 oz. rubbed sage.

Grind all again through the ½-inch plate. Put in the mixer and mix for two minutes, gradually adding ice water. Stuff in sheep or hog casings. Link 4 inches long. Put them in cooler as soon as finished. Cereal may be added if desired, 3-5 lbs. being sufficient.

Country Pork Sausage

One hundred lbs. of fat back pork trimmings ground through ½-inch plate of meat grinder. Season this with

2 lbs. salt
2 oz. rubbed sage
6 oz. ground white pepper.

Mix thoroughly by hand or mixing machine, adding 10 lbs. of shaved ice. Then grind all together through the ⅛-inch plate of the grinder. Do not mix again. Stuff in sheep casings or sell in bulk. Chill as soon as finished. This is a high-grade product.

Liver Sausage

Liver sausage is stuffed in medium prime hog bungs, also in rings or beef round casings. It is made as follows:

50 lbs. fresh pork livers
20 lbs. fresh pork snouts
20 lbs. fresh jowls or fat pork trimmings
10 lbs. fresh pork skins.

Cook pork snouts and skins for one hour. Pork liver and cooked meats are chopped in silent cutter, adding spices.

2 lbs. salt
5 oz. pepper
2 oz. nutmeg
2 oz. marjoram
1 oz. allspice
3-5 lbs. cereal
3 lbs. onions, chopped fine.

Add the fat pork and chop for one minute longer. Ten lbs. of the soup in which the meats were cooked may be added. Stuff in hog bungs about 24 inches long. Cook for 1½ hours at 160° F. Chill in ice cold water. When thoroughly chilled hang in cooler.

Smoked Liver Sausage

Same as above but smoked very slow at 80-90° F. until the sausage becomes dry.

Ring Liver Sausage

Same as above but stuffed in beef rounds casings cut 14 inches long. Cook 30-45 minutes at 160° F. Handle same as regular liver sausage.

Braunschweiger Liver Sausage

Is a high-grade delicatessen product. Use

50 lbs. fresh pork liver

50 lbs. fresh pork jowls or fat pork trimmings.

Grind livers and pork trimmings through ⅛-inch plate of the grinder. Chop in the silent cutter after adding the spices.

2 lbs. cereal, if wanted

6 oz. pepper

2 oz. nutmeg

2 oz. marjoram

2 lbs. salt.

Chop fine 3 lbs. onions.

Then add pork and chop very fine. Stuff in large hog bungs about 25 inches long. Cook 1½-2 hours at 160° F. Chill in cold water and hang in the cooler. Smoke if desired in cool smoke until casings are dry.

Sardellen Liver Sausage

Sardellen is made the same as Braunschweiger with a little handful of sardellen or sardines added to it. May be smoked if the trade likes it.

Truffle Liver Sausage

Made the same as Braunschweiger except the truffles are chopped the size of a pea and salted and peeled pistachio nuts are added to the finely chopped meats. Handle in all respect the same as Braunschweiger.

Goose Liver Sausage

Goose liver sausage is the same as truffle sausage except that cubed goose livers are added to the meat and handled the same as truffle liver sausage.

Headcheese

Headcheese is made of coarse hand-cut pork, veal and beef.

50 lbs. pork snouts (cured)

45 lbs. cured beef or veal

5 lbs. cured pork skins.

Cook meats in enough water for 1½ hours (not too soft, however, just long enough so the meat may be pierced with the index finger with a slight effort). Cut up the meats with a knife.

Mix in about 15-20 lbs. of soup stock in which the meats were cooked and add 5 lbs. finely ground pork skins. Season with enough salt to taste and

4 oz. ground white pepper
1 oz. ground caraway seed
1 oz. ground marjoram
1 oz. grated onions.

Stuff by hand in hog stomachs and cook 1½ hours. Put on a table in cooler, with a board and press lightly. Put a weight on top of the board, if necessary.

Minced Luncheon Specialty, or Minced Ham

This is rarely made of ham. It is a mixture of beef and pork. Method:

50 lbs. lean beef cured
25 lbs. lean pork cured
25 lbs. fat pork cured.

Chop the beef fine, then add the pork, 20 lbs. of ice, water and spices (6 oz. ground pepper or nutmeg). A few revolutions of the bowl is sufficient. It must not be chopped as fine as bologna. Stuff in dried beef bladders which have been soaked in lukewarm water for 4 hours to make them pliable. Rope lengthwise and crosswise with heavy twine. Smoke 3 hours until the casings are dry. Cook 3 to 5 hours, according to the size of the bladders, at 150° to 155° F. Shower with cold water and hang in cooler.

Baked Meat Loaf

Baked meat loaf is a ready-to-eat meat that saves a great deal of time when a quick meal is desired. Method:

75 lbs. lean cured beef
25 lbs. pork trimmings.

Grind beef through ⅛-inch plate, chop in silent cutter, adding 10 lbs. of cracker meal and 25 lbs. of ice and water. Season with 6 oz. ground pepper, 2 oz. nutmeg. Then add pork trimmings and chop very fine. Pack solid in 6-inch bread pans and bake in a medium-hot oven until well brown. Veal may be used instead of beef, if desired.

Pressed Cooked Corned Beef

Trimmed beef flanks are cured in sweet pickle brine (regular corned beef brine). When fully cured cook very tender and remove

skin, cartilage and surplus fat. Do not cut up the meat, but pull apart and sprinkle a little granulated gelatine over the meat. Mix well and pack solid in muslin cloth bags. Place on boards in cooler. Put another board over the top and press by putting on a weight. This work must be done while the meat is still hot. In the morning the meat will be a hard, solid piece that slices well—and is a very good seller.

New England Ham Sausage, or Pressed Ham

This sausage is very tasty. It is made of lean pork, ham or shoulder trimmings. The meats are cut about the size of an egg and dry cured with 3 lbs. of salt, 3 ozs. saltpeter, and 1 lb. of sugar per 100 lbs. of meat. If the cooler temperature cannot be kept at or below 38° F., it is better to omit the sugar. This meat should be cured within 15 days. Method:

90 lbs. dry-cured ham trimmings
10 lbs. lean, cured beef chucks.

Grind through ⅛-inch plate of meat grinder. Put all the ground meat in the mixer, adding very little water. Mix until the mass becomes a tacky binding dough. Stuff in beef bung cap end, about 14-inch long. Stuff solidly, avoiding air pockets, and rope the sausage closely with seine twine, about 1 inch apart. Puncture the casings to expel any air left in the sausage. Smoke four hours and then cook four hours at 155° to 160° F. Shower with cold water and hang in cooler.

Berliner Sausage

Berliner sausage is similar to New England Ham Sausage. It is made of cheaper meats.

30 lbs. cured beef chucks
35 lbs. dry-cured lean pork trimmings
35 lbs. dry-cured pork cheek meat.
Handle the same as New England Ham Sausage.

Knackwurst or Knoblauch Sausage (Garlic Sausage)

The same meats are used as in Frankfurts. In fact, use the same frankfurter dough. Mix in a small portion of cubed fat back and flavor with garlic. Stuff in beef rounds and tie with twine 4 inches apart. Smoke a light color, cook 30 minutes at 155° to 160° F. Shower with cold water and hang in cooler.

Directions for Making Fine Corned Beef

7 lbs. salt
2 oz. saltpeter
2 lbs. granulated sugar
5 gals. cold water.

This is sufficient for curing 100 lbs. of meat.

In summer, if the temperature of the cooler cannot be kept down to 40° F., use 1 lb. of sugar to 5 gallons of water.

In the winter, when the temperature is low, 2 lbs. of sugar to 5 gallons of water should always be used. The sugar must be pure granulated cane sugar.

It requires 10 to 20 days to cure plates and briskets. The rump takes a little longer, depending entirely upon the strength of the curing pickle.

Corned beef should be sold fully cured as it does not have the proper flavor unless it is cured all the way through. Many people like garlic flavor in corned beef, so a few kernels of peeled and minced garlic, tied in a cloth bag can be added to the brine which contains the corned beef.

DEFINITIONS OF VARIOUS SAUSAGES

Since definitions of various cuts of meat have been furnished, because they are of real interest to every meat retailer, he is naturally interested in definitions of various kinds of sausages. Therefore recipes and definitions have been furnished for the benefit of the meat retailer.

Dry Sausage

What is "dry sausage"? Dry sausage distinguishes itself from "fresh" or "domestic sausage" in several ways. One of the most important is that no cereal is used in the manufacture of first class dry sausage and more labor and time is spent in its manufacture.

As the name indicates, it is more or less dry, although fresh summer sausage is also sold out of smoke, that is, it is not allowed to dry but is sold in a soft condition. Summer sausage will keep for months under proper care.

Dry sausage is a very tempting delicatessen product. It is highly spiced and very appetizing. In Europe the people are

more critical in their tastes than the people of this country and dry sausage has long held an important place in the every day meal of all classes.

The demand for dry sausage or summer sausage as it is more commonly called, is increasing every year and the sale is quite general throughout the United States. This is readily explained by the fact that though a meat product, it has not an ounce of waste, requires no cooking or preparation with the exception of a few varieties, and will keep for months without ice. The housewife finds it very convenient to keep on hand for chance visitors or quick lunch boxes, picnics, camping, motor trips, etc.

Dry sausage should be hung in a cool, dry place during the summer and kept from freezing in the winter. If the casing becomes mouldy or sticky, it should be washed in luke warm water with salt and immediately hung up to dry. It will appear as bright and fresh as before. Mould does not harm dry sausage as it does not penetrate the casing.

Cervelat Sausage—Is very much relished by the German and the American people and all delicatessen trade. It is the best selling product in the dry sausage line. It is made of beef and pork, the best brands contain more pork than beef, chopped fine, delicately seasoned without garlic, stuffed in wide pork bungs, about 24 to 25 inches in length, smoked slowly and air dried. The best grades are made of lean beef chucks extra trimmed, free from fat or gristle, selected lean pork and solid fat backs. In the cheaper grades less expensive meat and less labor are used in their manufacture.

Gothaer Cervelat—Is made from the choicest selected pork. It is chopped extra fine and seasoned without garlic. It is stuffed in wide export hog bungs cut about 20 inches in length, smoked and air dried. Gothaer sausage is usually wrapped in tinfoil and yellow paper.

Thueringer Summer Sausage—Is made from nearly all beef, with just a small portion of pork added to it. It is chopped fine, seasoned without garlic and stuffed in wide sewed pork bungs about 28 inches in length. It is smoked but not air dried and is

usually sold fresh out of the smoke. Thueringer summer sausage is very popular with the delicatessen trade.

Menage—Means household or domestic economy. It is a pork sausage made and specially seasoned for French and Italian trade. Stuffed in small ends of hog casings, air dried, and unsmoked.

Frisses—A coarsely ground, well seasoned sausage, stuffed in crinkly casings known as hog middles. Unsmoked and air dried.

Arles—In this the meat is cut coarsely It is very similar to Milan salami, and is usually stuffed in both beef and hog casings, from 16 to 20 inches long. Relished especially by French and Italians.

Sopressata—Very similar to Arles sausage—stuffed in crinkly hog casings, unsmoked and air dried. Preferred by Italians.

Bari Sopressata—Is the same as Sopressata, with the addition of Italian red pepper.

Mortadella—Is made up of a blending of pork, beef, cubes of fat and spices. It is chopped very fine so as to have a smooth texture, nicely seasoned, stuffed in beef bladders, twined and baked.

Sicilian Salami—Is made from selected materials properly seasoned (no garlic) with whole black peppers mixed throughout. It is packed in beef middles, twined, air-dried, and unsmoked.

Sausage In Oil—Is sausage, in either frankfurt, bologna or smoked sausage style, put up in white cottonseed oil, in tin containers. It is used extensively in the South, and when container is opened the sausage should always be covered with oil.

Sosera In Oil—Very similar to Sausage in Oil, except a little cereal is added It ordinarily comes in three styles—smoked links, sandwich links and round sosera.

Proscuitto—Is the Italian name for ham. Finest grade pork hams are dry salt cured, pressed long shank, unsmoked. It can be cured only in winter. Proscuitto has a sweet nut-like flavor and as it continues to dry, it increases in value. It is very thinly sliced from the side, and eaten uncooked.

Chorizo—Is primarily a Spanish sausage, but is also considerably in demand by the French, Italians, Cubans and Portuguese. It is made of pork, seasoned with imported sweet Spanish pepper, and stuffed in links about four inches long.

Hispanosa—Is the same as Chorizos, with beef substituted for pork in the formula.

Bobbio—This is a high grade salami, made of pork trimmings with some beef added. Seasoned and put up similar to Genoa salami, and is very popular with Italians.

Coppa—Choice calla butt, closely trimmed, sweet pickled, stuffed in casings and dried. It is seasoned very slightly with a touch of garlic. Very tasty.

German Salami—German salami as the name would imply, is a German sausage. The meat is chopped somewhat coarser than summer or cervelat sausage and shows a reasonable amount of fat. It is composed of beef and pork, and is flavored with spices and garlic, smoked and air dried. The cheaper grades are sold directly out of smoke. German salami is stuffed in beef middles, average about 14 inches in length, and wound with twine.

Italian Salami, Milan Sausage—Italian salami is made of pork with a small amount of beef. It is chopped coarser than cervelat, highly seasoned with spices and flavored with garlic to suit the Italian trade. It is stuffed in pork bungs averaging 24 inches in length and then closely wound with twine. It is air dried but not smoked.

Frisses Salami—Frisses salami is made the same as Italian salami but stuffed in pork middles which are curly shaped casings. It is air dried but not smoked.

D'Arles—D'Arles is similar to Italian salami in regard to meat and seasoning. It is chopped coarser, stuffed in pork bungs about 18 inches long and is air dried but not smoked. It is greatly relished by the French and Italian people.

Genoa Salami—Genoa salami is prepared with the finest grade of pork. It is seasoned and made according to the tastes of the people of northern Italy. The sausage is stuffed in straight pork casings about 16 to 18 inches in length. It is closely wound with twine both lengthwise and crosswise and is air dried. Genoa salami is very attractive in appearance.

Lyons Sausage—Lyons sausage is a French sausage, and is made from lean pork, although small portions of lean beef may be added. Lyons sausage is chopped very fine and small pieces of fat are mixed in after chopping. It is highly seasoned with a small portion of garlic added. The sausage is stuffed in pork bungs, air dried but not smoked. It is usually wrapped in tinfoil. Lyons sausage is one of the highest price sausages made.

Pepperoni—This sausage is made principally of pork with a small quantity of beef, chopped coarse, stuffed in pork casings in pairs about 12 inches long. It is seasoned with red pepper and other spices to suit the Italian trade. This sausage is air dried and unsmoked.

Holsteiner—Is made of about equal parts of pork and beef, chopped coarse, stuffed in beef rounds casings, smoked and well dried. Holsteiner is popular with the German, French and Italian trade.

Farmer—Farmer sausage is made about the same as Holsteiner as to ingredients, but stuffed in beef middle casings about 16 inches in length. It is smoked but may be unsmoked and air dried.

Swedish—Swedish sausage or Goteborg consists of 75% beef and 25% pork. The meat is chopped coarser than cervelat. It is stuffed in beef middle casings and smoked hard. In appearance it is similar to Farmer sausage. Swedish sausage is popular with the Swedish and Norwegian trade.

Landjaeger—Is made from beef and a small quantity of pork. It is highly seasoned and stuffed in hog casings. It is linked in pairs about 6 inches in length and pressed flat on all sides to give the sausage a square appearance. It is heavily smoked and dried and is popular with the German people and the Swiss trade.

Capicolli—Is made from boneless pork shoulder butts, trimmed lean and mildly cured. It is seasoned with cayenne and pimiento peppers. Stuffed in beef bungs smoked and dried. Owing to the cayenne pepper, it is very spicy. Sweet Capicolli is made by omitting the cayenne pepper and substituting sweeter spices.

Boneless Pork Butts—Boneless pork butts in casings are similar to Capicolli in appearance but are prepared without spices, smoked and dried.

Boneless Picnics—Calla butt cured and smoked, and put up in beef bungs.

Boneless Picnics (cottage brand)—A calla butt cured and smoked and put up in paper wrappers. Especially good for boiled pork.

Loin Roll—Is made up of boneless pork loins, cured in sweet pickle, tied with white cord to retain shape, and smoked and pressed in a cylinder.

Lachschinken—Is made of boneless pork loins, all excess fat being trimmed off, and cured in mild sweet pickle. Two loins are faced and stuffed in larger beef bungs, smoked and twined.

Austrian Pork Sausage—Made from selected pork trimmings stuffed in hog casings. linked about 4 inches apart. It is smoked, seasoned with garlic and caraway seeds.

Italian Pork Sausage—A well seasoned, smoked or unsmoked pork sausage made for Italian trade.

DEFINITIONS OF CASINGS

Sheep Casings—Are the small intestines of sheep, and are prepared by pulling free from the surrounding fat, then soaking in

cool water overnight in order to loosen the mucous membranes, then scraping with a wooden knife to remove the membranes and slime. They are graded according to width, as wide, medium and narrow, put up into hanks of 90 to 110 yards and salted to preserve. Sheep casings are used as containers for frankfurters and vienna sausage, or "wieners,"—also for fancy pork sausage and bockwurst.

Hog Casings—Are the small intestines of the hog and are prepared for market by pulling free from the ruffle fat, soaking in cool water (one day in summer and two days in winter) in order to loosen the membranes and slime. They are then scraped, either by hand or machine, until thoroughly clean, and graded according to width, as narrows, mediums and wides. The casings are then measured into hundred yard hanks and salted with coarse salt and placed on racks for ten days to drain and cure. After that they are resalted with fine salt and packed into hardwood barrels. Hog casings are used in the manufacture of pork sausage, frankfurters, Polish sausage and Italian sausage.

Hog Stomachs—Are prepared by making a small cut in the fleshy end of the stomach so that it can be turned. The stomach should then be carefully scraped to remove all slime, chilled and salted. They are used for head cheese.

Beef Rounds—Are the small intestine or round gut of cattle. They are removed from the viscera after the paunch has been cut free, stripped, then put through the cleaning machine to remove surplus fat, turned again, and put through the machine to remove slime—or they may be scraped by hand. When the rounds are thoroughly clean they are divided into exports and domestics. The exports are free of nodules or pimples, whereas the domestics have these blemishes. The rounds are then graded into narrows, mediums and wides, measured into sets of 100 feet, salted and packed into tierces. Rounds are used for ring bologna, knackwurst, ring liver sausage, Polish sausage, garlic sausage and holsteiner.

Beef Middles—Are the large intestines or straight gut of cattle. As soon as they are separated from the viscera they should be flooded with water to remove contents, then fatted closely. After

fatting, the casing is turned and put through the machine to remove slime, chilled, salted, and measured into sets of 63 feet and packed into tierces. Beef middles are used for fresh and dry summer sausage or cervelat, long bologna and farmer sausage.

Beef Bungs—Are removed from viscera after the round gut has been taken off. They are immediately flushed and stripped of contents, carefully fatted, turned, and slimed. If the bungs contain any nodules or pimples they are carefully trimmed with a surgeon's shears. Beef bungs are used for ham bologna, mortadella, minced ham sausage, large bologna and lachshinken.

Beef Bladders—Are stripped of contents as soon as removed from the carcass, all excess fat trimmed from them, thoroughly washed, blown to full capacity and dried—or if they are to be packed in salt they should be turned after trimming, bleached in strong pickle over night, then drained and salted. Bladders are graded in three sizes, wides, mediums and smalls. They are used in making mortadella, minced ham sausage and pepperoni.

Beef Weasands—Are the windpipes of cattle. They are carefully trimmed, turned and slimed, then washed to thoroughly cleanse, blown to full capacity, and dried. Weasands are used for summer sausage and salami.

Hog Middles—Are the large intestines of the hog—also called the black gut, curly gut, or chitterling. These are prepared by stripping over a perforated pipe and flooded with cool water to thoroughly clean. All adhering fat is then removed. If they are to be sold as chitterlings, they are packed into boxes and removed to freezer; but if they are to be used as a sausage container they are measured into sets (9 feet constitute a set) and tied into bundles of five sets each, salted and packed into barrels or tierces. Hog middles are used for blood sausage, blood pudding, etc.

Hog Bungs—Are the colon of the hog and are carefully and thoroughly flushed as soon as they are cut free of the hog middle which they join. They are then trimmed of all surplus fat and adhering meat and graded according to size, as exports, large

primes, medium primes, small primes and skips. Next they are chilled in ice water to remove all animal heat, salted and picked in bundles of ten bungs to the bundle, and placed in barrels. The large size bungs, exports, large primes and medium primes are used for fancy grades of summer sausage, cervelat, salami, milano, gothaer braunschweiger liver sausage and goose liver sausage. The smaller sizes are used for fresh cervelat and liver pudding.

POULTRY

The poultry industry in itself forms one of the largest industries in the United States It is claimed that the total value even exceeds that of the annual wheat crop in the United States.

From the meat retailer's standpoint, however, poultry is not as important as it is to the farmer, as only a certain amount of poultry is marketed through the retail meat market.

From the past available statistics, the annual per capita consumption of poultry is 5.41 pounds. The amount of poultry which is marketed through the retail meat market is unknown.

Market Grades of Poultry

Grades of poultry have been defined in the United States Department of Agriculture Farmer's Bulletin No. 1337:

> "Two grades for each of the various classes of dressed poultry are commonly made. The better grade includes those birds which are in good condition of flesh, clean, well-dressed, and comparatively free from pin feathers and tears of the skin. The lower grade includes birds which are in thin flesh, poorly dressed, pinfeathery, hump-backed, or have torn or bruised skin. Culls are birds inferior to both of these grades.
>
> "The following market grades of dressed poultry are in common use and some or all of them will be found in every important market:"

Broilers

Broilers are immature chickens, usually young males, weighing from ¾ to 2½ lbs. each or 9 to 30 lbs. to the dozen. The lighter weights are sometimes quoted as squab broilers.

Fryers

Fryers are immature chickens which, as a rule, weigh from 2½ to 3½ lbs. each, or 30 to 42 lbs. to a box of 1 doz. birds.

Roasters

Young chickens which weigh 4 lbs. or over are usually called roasters. A box of one doz. will weigh 48 to 60 lbs. or more, net.

Stags

Sometimes young males which have matured to some extent, show spur development, and have begun to get stringy and hard in flesh are termed stags. Stags are less desirable and bring a lower price than soft-fleshed chickens.

Springs or Springers

Springs is a term commonly used to designate all young stock hatched during the preceding spring and early summer. In a more restricted sense the term is sometimes used to designate a class of chickens corresponding to fryers.

Capons

Capons are unsexed male chickens. When marketed at an age of 7 to 10 months they weigh from 5 to 10 lbs. each and still retain their softness of flesh. The heavier capons are usually quoted at a higher price than the lighter capons. Slips are birds which have been caponized but on which the operation was not completely successful. The price of slips is considerably below that of capons.

Fowls

Fowls are mature females and are generally divided into several grades, according to the weight per dozen or per fowl.

Old Cocks

Old cocks are mature males. They have entirely lost their softness of flesh and consititute one of the lowest-priced classes of poultry. Sometimes they are quoted under the class of old roosters.

Ducks

Ducks are often quoted as such without any other distinction. At certain times of the year, however, spring or "green" ducklings are commonly quoted. These may be young ducks which have been grown and fattened quickly (10 to 12 weeks). They may include also young ducks hatched in the spring and marketed early in the fall. The green ducklings produced on Long Island have become widely known and are quoted on the New York market as "Long Island ducklings."

Geese

Geese are commonly quoted simply as such, though occasionally "green geese," that is, young geese quickly grown and fattened for market, are separately quoted. Young birds may also be quoted as young geese. The actual condition of geese influences the price greatly and specially fattened geese usually bring a special price. Mongrel geese, a name applied to birds produced by crossing the wild gander on domestic geese, are particularly favored on the Boston market, and often bring a premium of 10 cents per lb. Wisconsin "noodled" (fattened by feeding noodles) generally command a substantial premium.

Turkeys

When different classes and grades of turkeys are quoted they are commonly designated as young hens and toms, also as old hens and old toms. Young turkeys are quoted highest, while old hens are salable at a higher price than old toms.

Guineas

Guineas are sold largely as a substitute for game. They are commonly quoted by the pair, and occasionally by the dozen. At certain seasons, guinea broilers, that is, young guineas, may be quoted in the market. In some markets guineas are called "keets" or "guinea keets."

Squabs

Squabs are young pigeons which are marketed just as they are ready to leave the nest but before they have begun to fly, and usually are from $3\frac{1}{2}$ to $4\frac{1}{2}$ weeks old. At this age they retain their softness of flesh and "baby" fat. They are commonly quoted by the doz. and grades are based upon their weight per doz. and upon their color. The best grades run 10 to 12 lbs. per doz. The most desirable squabs are light in color.

Pigeons

Pigeons are commonly sold by the pair but may be quoted by the dozen.

In practically all classes of dressed poultry the grades are based upon the weight of the birds, either per doz. (the number commonly packed to a box) or the weight per bird.

PART III

THE MARKET

CHAPTER XXIII

TYPES OF MEAT MARKETS AND MARKETING METHODS

The distribution of meats to the consuming public is accomplished through many different types of retail markets. Traditions and buying habits of the public have also influenced the distribution methods in a great many localities. Meats find their main outlet through the following types of retail markets:

1. The public market.
2. The semi-public market.
3. The typical meat market or combination meat and grocery store.
4. The department store meat market.
5. The commissary market or company store.
6. The Mototeria.
7. The meat peddler's wagon.

These various markets can again be divided into classes according to the business methods used in each:

1. The straight meat market conducted on a cash basis without delivery.
2. The combination meat and grocery market conducted on a cash basis without delivery.
3. The combination meat and grocery market doing a credit and delivery business.
4. The typical straight meat market doing a credit business.
5. The chain store meat market conducted on a cash basis without delivery.

The different markets may again be divided into classes according to the grades of meats handled, as follows:

1. Prime meat markets, handling choice and prime meats only.
2. The typical regular meat market, handling fair to good grades of meat.
3. The cut rate market handling poor quality of meats or what the market has to offer.

Illustration No. 88

CENTRE PUBLIC MARKET
Charleston, S. C.
One of the Old Public Markets in the United States

The Public Market

The oldest method of retailing meats is through the public market. The origin of marketing meats in this manner can be traced back to the days of the Roman Empire. The Roman Forum may be considered the first public market, as stalls were used for the marketing of meats. While the Roman Forum was built principally to serve as a meeting place of the people, it also served as a marketing place.

In practically all European countries, one still finds landmarks which date back hundreds of years, indicating that they were erected to serve as public markets. Such landmarks are public fountains, monuments or shafts which originally served to indicate the "market place" of the town or city. One also finds today, in the public squares of many European cities of practically all nations, market places where the butchers, the fish

dealers, the vegetable dealers and other vendors have temporary stands erected on certain days of the week for the sale of their products in the public square.

That the first American settlers were also influenced by such public markets is evidenced by the fact that in many of the old American cities, the public market is still in existence. Such cities as Boston, New York City, Philadelphia, Norfolk, Va., Charleston, S. C., and New Orleans, La., now have had public market buildings dating back to colonial days. During the early colonial period, meats were sold at convenient points on the street. Provisions and meats were often traded from house to house, as is still the custom in some European countries.

Increased population, however, demanded better facilities for marketing, which led to the erection of public markets at convenient points in the town or city. No doubt the oldest public market in the United States is the Faneuil Hall Public Market of Boston, Mass. This market was started in 1740 and completed in 1742, over 185

Illustration No. 89

INTERIOR VIEW OF THE PACA PUBLIC MARKET
Baltimore, Md.

Illustration No. 90

EXTERIOR VIEW OF THE PACA PUBLIC MARKET
Baltimore, Md.

years ago. Another old market which dates back over 100 years, is the Centre Market House or public market of Charleston, S. C.

Advantages and Disadvantages

The advantages and disadvantages of public markets depend upon local conditions and buying habits of the people to a very great extent. The meat buyer has the advantage of buying all table products in a concentrated area without having to go to different markets. This seems to be practically the only advantage to the buyer.

The meat retailer's advantages are limited:

A. He does not require any investment for certain fixtures and equipment as in the modern public markets, the refrigerators, and refrigeration and display counters are furnished by the municipalities.

B. Groups of buyers visit the market, which enables the retailer to count upon a certain amount of business.

There are, however, certain disadvantages connected with the retailing in public markets such as:

A. Keen competition is brought about by the concentrated location of all retailers.

B. The stall renter is usually subject to strict regulations of the market master.

C. The stall renter is also subject to regulations as to what products he can sell.

D. As advertising signs are usually forbidden and since there is no window space available for display, the stall renter is seriously handicapped by lack of display and advertising signs.

This last disadvantage is quite serious. In certain cities where public markets exist, outside retailers have been attracted to locations in the immediate vicinity of the public market. Having the advantage of the attractive show windows and unrestricted display signs for advertising, such markets get considerable transient trade which this advertising has drawn away from the public market. The wide-awake retailer cannot be blamed for taking full advantage of a concentrated shopping district created by a public market.

The changes which have taken place in our modern life also make their influence felt in the public market. In former years, a great deal of the marketing was done on foot and housewives carried their own market baskets. Today, the automobile is more extensively used for doing the marketing. For that reason parking space for automobiles has become an influential factor in the success of a public market. This was anticipated by the St. Louis, Mo., market builders in the construction of the New Union Market, as the upper floors of the public market house have been made into garages for publiclic storage of automobiles. Unless ample parking space is provided near a public market, the parking question is a very important one to reckon with.

There are also other disadvantages for the retailer in a public market. On rainy, stormy, or cold days, for instance, he may find business very slack, as people do not care to go a long distance to the public market. They therefore, buy their meat at the nearest neighborhood market. Another disadvantage is the fact that a large percentage of sales made in the public market are usually not made to regular customers, but to people who buy at one stand one day and then at another the next day.

While the stand owner in a public market, no doubt, has a certain

number of steady customers, a great amount of business is done by passing trade, which may be attracted by counter displays or the prices shown. Therefore, the typical market owner in a store has a much closer contact with his neighborhood trade and is able to render a greater service to the customers than the stand owner in a public market.

Illustration No. 91

CENTRE PUBLIC MARKET, NEWARK, N. J.

Absence of Show Windows

Public markets do not have show windows by which trade can be attracted with fine displays of meats or merchandise. One of the most recent public markets finished in the United States is the new Union Market in St. Louis, which was constructed at a cost of $1,000,000. When this market was opened during 1925, there was a great demand for rental of stalls. This public market was considered a model in every way. But stall owners found, after a year's operation, that the patronage was lacking and in the following year, 1926, there were over 21 vacant stalls available for which no lessee could be found.

Retailers claim that on account of restrictions imposed upon them this market is not meeting with success: They were not in a posi-

tion to advertise their products, had no show windows, and the public in general did not patronize the market.

The meat retailer renting or owning his store is, of course, not placed under such handicaps as the dealer renting a stall in the city market. While restrictions are absolutely necessary when applied to any group of merchants located in one building, these restrictions imposed do not apply to the individual market owner who rents a store elsewhere.

For general information as to the rules and regulations under which the stall renter operates, a copy is given herewith of the rules and regulations as given by the city of St. Louis, Mo., for the St. Louis Union Public Market.

ST. LOUIS UNION MARKET

General Rules and Regulations Covering the Operation of the New Union Market

1. Market hours will be:
   Monday to Friday, inclusive.....7 A. M. to 6 P. M.
   Saturday .....7 A. M. to 9 P. M.

Illustration No. 92

INTERIOR VIEW OF THE NEW NORFOLK PUBLIC MARKET
Norfolk, Va.

Jones Photo Co.

Illustration No. 93

STALL IN THE ST. LOUIS, MO., PUBLIC MARKET

2. No goods will be allowed to be moved in or out of any part of the market on Sunday.

   Tenants or their assistants will not be allowed admission to any part of the market house on Sunday. Tenants or their assistants will not be permitted to remain or return to any part of the market house after same has been closed for the day. Tenants and their assistants must be ready to leave the market house at closing time and will not be admitted again until regular opening time the next morning.

3. No delivery truck, automobile or horse-drawn vehicle will be allowed to park in the basement of the market house. All such vehicles, when they have loaded or unloaded their goods, must be removed from the market house.

   All broken crates, boxes and other rubbish must be piled in places designated by the market master, to be removed by the city. Each tenant can, however, remove such boxes, etc., if he so desires. No such boxes, crates, or any other dis-

carded material, will be allowed in any market space other than that which is used.

4. No lease will be given on any stand in the New Union Market. Tenants will be assigned stands upon a monthly rental basis. No tenant will be allowed to sell, sub-lease or rent any stand or part thereof in the market without written permission from the comptroller.
5. All rentals in the New Union Market are payable to The City of St. Louis in advance each month, at a place designated by the comptroller.
6. Each tenant must place on deposit with the comptroller one month's rental. This deposit will be held by the comptroller as security for any default in the payment of rental, or for breakage or damage the tenant or his employes may be responsible for.
7. Tenants can apply this rental deposit to their last month of occupancy by giving notice to the comptroller thirty days

Jones Photo Co.

Illustration No. 94

EXTERIOR VIEW OF THE ST. LOUIS, MO., PUBLIC MARKET

in advance that this is their intention; however, this notice of vacation is given to the comptroller, the space occupied by the tenant will be considered vacant at the given time, and the comptroller will then proceed to select a new tenant, from the waiting list for future occupancy.

8. The market master must approve all fixtures and shelving, none of which shall be erected or placed above the tops of show cases which the tenant may use in his business, and in case any tenant refuses to abide by the market master's decision and insist on the use of old, shabby and unsightly fixtures, he will be requested to vacate by the comptroller.

9. No goods of any description, boxes, cartons, or trucks, will be permitted in the aisles of the market. All discarded materials are to be kept within the stall until cleaned up after the market closes.

10. Trucking will not be permitted between the hours of 9 A. M. and 5 P. M., except Saturday, which will be between 9 A. M. and 8 P. M. The city trucks will be locked up by the market master after being returned by the tenant between the above hours.

    No tenant will be allowed to lock up the city's truck in any enclosure rented by them. Tenants may own their own trucks, but they must have rubber tires and be approved by the market master.

11. No signs of any description will be allowed, except those to be painted on space on posts and walls. The style of lettering shall be uniform and must be painted in black. All such signs must be approved by the market master.

12. All deliveries must be made in the basement or at the Lucas Avenue delivery platform. No goods will be allowed to be delivered at other doors in the market building. Tenants shall instruct wholesale dealers to make their deliveries before 9 A. M.

13. Each tenant will be responsible for breakage of glass show cases in space occupied by him. Repairs will be made by the city and charged against the tenant responsible.

14. Tenants must not use floor drains for waste water. Meat dealers are requested to provide bone and tallow receptacles in their stands, to be approved by the market master.

15. Tenants will not be permitted to solicit trade in the aisles, and all goods must be sold behind the counter. No loud or boisterous talking will be allowed.
16. Tenants are responsible for the acts of their employes, and any employe guilty of disregard for the ordinance and the rules and regulations, must be dismissed upon request of the market master.
17. All scales must be placed on the counter in full view of the customer. There are several public scales in the market for the use of the public in order that they may check up articles purchased by weight.
18. No live poultry or live animals of any kind can be brought into or sold in the market.
19. The tenant must make application to the Union Electric Light & Power Company for electric current; the amount used will be recorded on a separate meter and paid for by the tenant.
    The maintenance of all electrical equipment (except any electrically driven power machines that may be installed by the tenant) will be maintained by the city. No repair work will be allowed to be done by the tenant. All such work and renewals of lamps and fuses must be done by the city's maintenance man. Report all such cases to the market master.
    In such case when the tenant desires to install small power equipment, he must submit same to the market master and obtain his approval before same can be installed.
20. The market master shall have access to all stands, refrigerators, cooler lockers, etc., at all times, for purpose of making an inspection.
21. The city will not be responsible for theft of anything on either the main market floor or in the basement cooler lockers. Tenants must securely lock their respective stands and lockers.
22. The city will not be responsible for any damage which a tenant may have through the breaking of water pipes or refrigerator pipes.
23. The brass railing on the outside of counters of each stand, which is used by patrons for baskets, bundles, etc., must be kept polished by the tenant under the direction of the market master.
24. No nails, screws or other fastenings wlil be allowed to be driven into or attached to the columns, walls or counters.

25. Each tenant must clean his counters, refrigerators, utensils, tools and equipment each night. Tenants are requested to sweep the floors in their stands each night and deposit sweepings at the entrance to their stands, so that city janitors can remove same without going into the tenant's stands.

    The market master can order any tenant to paint, stain or otherwise improve the appearance of any fixture belonging to said tenant.

    The city will provide a garbage can for each tenant in which he is requested to deposit all offal. Cans will be emptied and cleaned by the city after closing hours each night.

26. All tenants and their employes must be neat and clean in their general appearance and all should wear white aprons, to be changed every day. Remember, you are selling food; cleanliness will bring you trade.

27. The use of tobacco in any form by tenants or their employes is strictly forbidden.

28. The cleaning of fruits, vegetables, fowl, etc., is strictly prohibited in the stands.

29. Tenants must confine themselves to the line of foodstuffs set out in their original application. Any tenant desiring to add any commodity to his line must first take up the matter with the market master.

30. All lost articles found by tenants or their employes, in the market house, please turn over to the market master.

31. No one in the employ of the city will be permitted to sign for any goods delivered to a tenant.

32. The tenants must comply with the conditions set out in Ordinance No. 34284, approved September 30th, 1925, relating to the Union Market.

33. Additional rules and regulations will be made from time to time.

34. To all tenants and their employes: It is the desire of the city to have the market kept clean and orderly at all times. Tenants and their employes are requested to co-operate with the city in standardizing equipment in their stands; co-operation with the market master will bring about the best results.

Director of Public Utilities.

Rental of Stands

The monthly rental rate for stands in the St. Louis Union Public Market, or full squares for stalls, approximate size, 18 by 30 feet are as follows:

$135.00 per month without refrigeration.

$160.00 per month with refrigeration.

$ 15.00 extra for cooler.

The extra refrigerator space is located in the basement of the market.

In certain public markets, meat retailers are strictly confined to the handling of fresh meats only. They are not permitted to handle delicatessen products or even summer sausage, because some other stall owner may handle this exclusively. This placees a limitation as to what the meat retailer may sell in his stall. This is not the rule in all public markets but it exists in some.

While only recently, some new public markets have been constructed, the modern trend in business is for individual stores, ex-

Southwestern Butcher Supply Co.

Illustration No. 95

EXTERIOR VIEW OF A TYPICAL SEMI-PUBLIC MARKET

Los Angeles, California

Bernard Gloeckler Company

Illustration No. 96
INTERIOR OF A TYPICAL HIGH-CLASS MARKET

cept in such localities where traditions bring the buyers in large numbers to a certain public market or shopping district, as for instance, in the city of Boston. The Faneuil Hall Market district is very conveniently located in the downtown district of Boston.

In the immediate vicinity of the market and in the side streets, there are a great number of meat markets. Boston is, perhaps, the only city of importance in the United States where meats are still sold and displayed openly on the sidewalks as is done in the old market district. Stands are erected in front of the stores. Meats are openly displayed and there is keen competition among the retailers to attract the trade. It is not unusual to see retailers accosting passersby and calling their attention to the meat which they are displaying.

Inside and Outside Competition

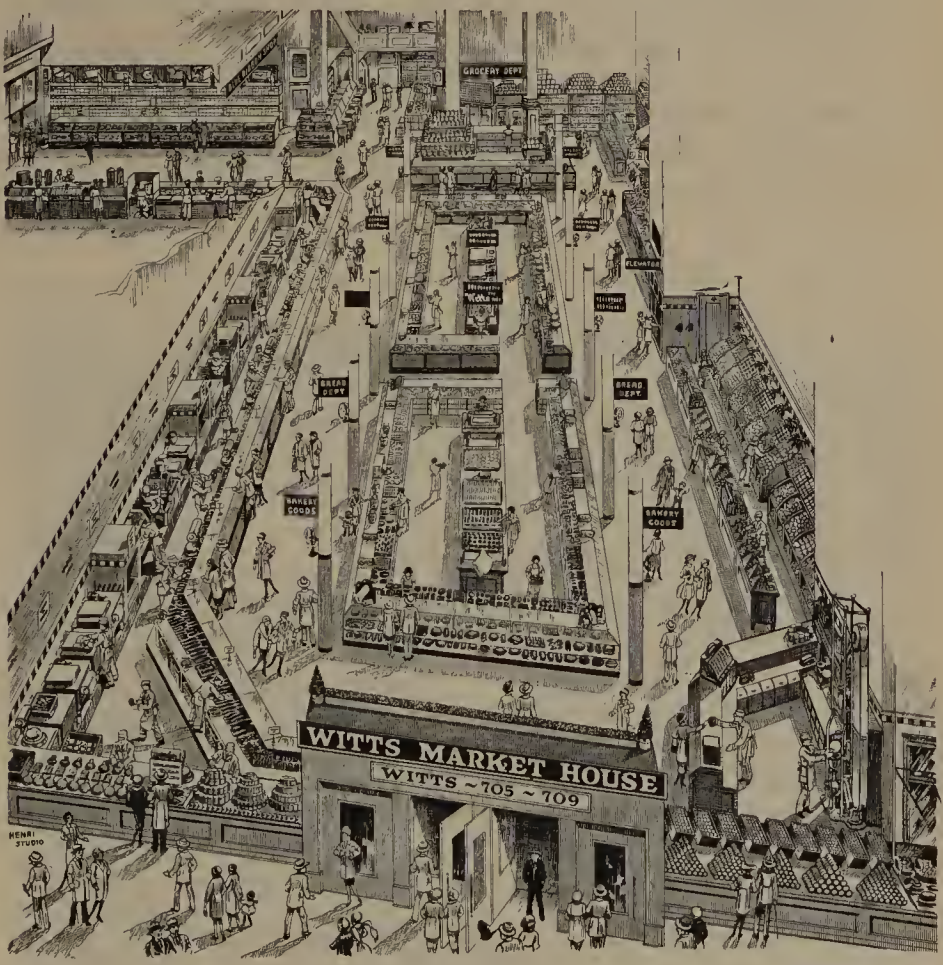
The meat retailer in a public market has not alone, the competition in the market itself, but not infrequently the streets opposite the public market are occupied by meat markets usually of the price

cutting class that draws a great part of the trade away from the public market. This is a condition the average individual retailer does not have to face.

While the new public markets which have been constructed in recent years are very modern and sanitary, there are a great many old markets in existence which, from the standpoint of sanitation and equipment are antiquated and not up to modern standards in meat retailing.

The Semi-Public Market

This type of market differs from the regular public market inasmuch as it is usually owned by individuals or a corporation, who put up a building and then sub-lease or rent space or stalls in the



Courtesy—Witt's Market House

Illustration No. 97

PERSPECTIVE VIEW OF A LARGE DEPARTMENTAL FOOD STORE

market. This type of market is popular in lower California, and also in certain southwestern states. Los Angeles has a very large semi-public market, which may be considered a model as it is conducted by a corporation that regulates the conduct of the stall renters in such a way that fair competition exists and that the trade gets the maximum service and good products.

While the operation and conduct of a public market may be influenced by someone in political power, the semi-public market is usually managed by business men whose main object is to get maximum returns on their investment by fair business methods.

The Typical Straight Meat Market

This is usually known as a regular meat market and is the one most common over the entire United States. "MEAT RETAILING" deals chiefly with the various practices of this particular type.

The Combination Meat and Grocery Market

This may be considered also typical of the average neighborhood store, handling meats and groceries. Although there are no positive definite figures available, it is estimated that over 50% of the meat markets in the United States also handle groceries; some a complete line and others a limited line. Types of such stores whether they handle meats or not, are usually influenced by local conditions. There are cities in the United States where over 95% of meat markets also handle groceries, while in New York City, as an illustration, more straight meat markets exist than the combination type of market.

The Department Store Market

On account of the perishable nature of meats, the majority of department stores do not handle this product. The city of Chicago leads in the number of department store meat markets. With the exception of a few, practically all the largest department stores in Chicago have large meat departments. It is estimated that two of these department stores do the largest volume of retail meat business in the city. Outside of Chicago, meat markets in department stores are rarely found.

The Commissary Market or Company Store

Industrial corporations operating steel plants, coal mines, lumber mill camps, or other large plants, have also found it advisable to operate meat markets in conjunction with the general stores usually

conducted by the company. Markets of this type are usually conducted in a very business-like manner. They also furnish an advantage to the employes, inasmuch as they are able to receive credit against their pay checks. Owners of this type of store also sell their employes coupon books for their meat purchases at the store. In industrial centers, the company stores form a very important part in the retail distribution of meats.

The Mototeria

From the standpoint of service to the buying public, it is, of course, highly desirable to buy meats right at the front door. In that case, there would be no need to go shopping or to send the children for meat. While the methods employed by the meat peddler have certain objectionable features, another method of food distribution has sprung up in the so-called "Mototeria System" which operates in Cleveland, Ohio, and Detroit, Mich. The mototeria system operates a fleet of motor trucks which are really grocery and meat stores on wheels.

In the front of the mototeria is a double section refrigerator. The top of this refrigerator serves as a counter. In the refrigerator

Illustration No. 98

EXTERIOR VIEW OF THE MOTOTERIA

Illustration No. 99
INTERIOR VIEW OF A MOTOTERIA

are contained the eggs, meats, butter, cheese, etc. All meats are cut to order at the central plant. The customer gives her order to the operator of the mototeria the day before. It is dropped in an order basket located on the entrance to the mototeria. On the next day, the customer receives the package of meat, which has been cut during the night and placed in the refrigerator of the mototeria, ready for delivery the next morning.

There is no question but that this system effects a saving in overhead expense as there is only one central meat cutting establishment and one electric meat cutter can cut up meat in sufficient quantities to supply an entire fleet of mototerias. The operators claim that this operation alone saves the cost of the equipment for eleven meat markets, and the wages for that many clerks is also saved.

According to the statement of an official of the Mototeria Company, the average weekly business of the chain store is from $600 to $770, while the mototeria brings in an average of $1,000 per week. In addition there is no rent to pay, clerk hire is reduced to one man and turn-over is naturally increased. Another great advantage is the fact that unlike the average meat market, the mototeria does not

have peak hours. Another advantage claimed by the mototeria is the fact that it is able to go into restricted areas in every community which are closed against stores of every kind.

The Meat Peddler's Wagon

This usually very insanitary method of retail meat distribution is still in existence in some localities, not alone in rural, but also in industrial districts. While the meat peddler has as equal a right to do business as the typical meat owner, the exposing of meats in an open wagon for a long period is objectionable. The usual insanitary and unclean wagon or automobile adds to this objection.

Until such a time as local authorities will provide sanitation laws for conducting a meat business in wagons, this form of retail meat distribution will have these objectionable features. The meat peddler, however, claims that inasmuch as he has to serve customers, who on account of location are unable to come to the store, he has to deliver and cut meats to order.

There is, however, a probability that if the meat peddler did not come around the people would buy meats at the regular meat market. This is proved by the fact that there are not hundreds, but thousands of localities in the United States where farmers and other rural dwellers drive many miles once or twice a week to buy their meat at a meat market in the nearest town.

MARKETING METHODS

The markets which operate under different methods of doing business may be generally divided into the following:

1. The cash and carry market.
2. The market doing a credit business.
3. The market doing a credit and delivery business.
4. The chain store market.

The Cash and Carry Market

The cash and carry meat market is gaining in favor continuously, evidently due to the fact that meats can be sold at a lower price on account of the smaller operating expense involved. The methods which have to be employed in conducting any kind of meat market depend greatly upon the location of the market and the buying habits of the people.

In residential districts where meats are ordered over the telephone or are bought by the servants, the cash and carry store will not find

Courtesy Young's Market Co., Inc.

Illustration No. 100

EXTERIOR OF HIGH GRADE CHAIN MEAT MARKET
Los Angeles, California

such patronage as if it were located in a district where there is a great deal of transient trade. The cash and carry market has also been found to be the principal violator of good business ethics by fraudulent advertising. On account of catering principally to transient trade, misrepresentation of products is often practiced, as the great majority of that class of trade is attracted by price and is usually ignorant of the quality of the product bought.

The Market Doing a Credit Business

The market which does a credit business usually operates at a higher overhead expense as the market owner has considerable money outstanding on accounts and has to keep a bookkeeper, also he very often sustains credit losses.

From a business standpoint, conducting a business on this basis is not as economical as the cash and carry method. However, since a certain percentage of trade demands credit and is willing to pay the proportionately higher prices for this privilege, the retailer is very often in position to conduct this business more profitably than the cash and carry system on account of the higher prices secured.

While the credit business has its disadvantages, it also has its

advantages by practically tying the customer to the market. Customers may often walk out of a cash and carry store if they cannot get exactly the cuts of meat they want, but they seldom do this at a market where meats can be secured on a credit basis. Rather than walk out, they buy meats recommended by the retailer. Another advantage of the credit market is that as a rule closer contact exists between the owner of the market and his trade.

The type of market and the business methods adopted depend entirely upon local conditions, which have been found to govern any business. It is a problem for every individual retailer to solve. A cash and carry store in a credit neighborhood will be a failure, the same as a neighborhood store will be a failure in a downtown transient trade district.

The Chain Store

The modern meat and grocery chain store is becoming one of the most important factors in retail meat distribution. Without the average meat retailer realizing it, the modern chain stores are influencing many retailers to better business methods so they can compete with the modern chain systems. While many independent retailers have strongly opposed chain store methods, it was principally because the chain store sold meats at a lower price, or that they conduct their business at a lower expense.

From an economic viewpoint it must be admitted that the owner of either a chain store or an individual store who can sell meats, quality being equal, at the lowest possible prices to the public, is of the greatest benefit to the community. The modern chain store, when compared to the typical meat market, furnishes a striking example of what is wrong in the retail meat industry in general. The chain stores operate a meat business and not a "butcher shop."

The two principal reasons why the modern chain store can operate at a lower expense is due to:

1. The large purchasing power.
2. The absence of owner's salary.

This item of owner's salary however, is not eliminated entirely because the chain store system also has a certain amount of administration expense in conducting a main office. Usually there is one superintendent taking care of a certain number of stores which may range from 10 to 25.

Courtesy H. C. Bohack & Company

Illustration No. 101

TYPICAL STORE-FRONT OF HIGH CLASS CHAIN MEAT MARKET

Brooklyn, New York

Advantages of the Chain Store

To a newspaper attack made upon the chain store system, Godfrey M. Lebhard, Editor-in-Chief of "The Chain Store Age," replied with the following arguments in favor of the chain store:

1. "Their successful merchandising methods bring business to the community from the outlying districts.
2. Their stores are more atractive and efficient than the average independent store, and raise the general standards of retail merchandising.
3. They usually pay more rent than the local independent merchant and thus tend to raise property values in the community.
4. They give employment to more local people because they do a larger volume of business.
5. They not only spend more money for advertising but their advertising is superior in character.

6. Because their own success is dependent upon the welfare of the community in which they operate, they are just as much interested in community affairs as any independent merchant could possibly be.

7. Because of their greater financial strength and the efficient manner in which they select locations, there is little chance of failure. The chain store sticks. The rate of mortality among independent merchants, on the other hand, is alarmingly high. Of 20,973 failures in the United States reported by Bradstreet's last year, 20,260 or 96.6% had a very moderate or no credit rating, and only 54 had very good credit or higher rating. About 80% of the failures were due to incompetence or lack of capital.

8. The chain store serves the community better than the independent store because its greater buying power and operating economies enable it to sell cheaper.

Illustration No. 102

TYPICAL STORE-FRONT OF HIGH CLASS GROCERY AND MEAT CHAIN STORE

Philadelphia, Penn.

9. Of every dollar spent in a community, whether in chain stores or in independent stores, the major part, of course, represents the cost of merchandise. Because the chain gives more merchandise for a dollar than the independent, perhaps 80 cents represents the cost of the merchandise in the case of the chain and 70 cents the cost of the merchandise in the case of the independent.
   In both cases, however, the part of the consumer's dollar which represents the cost of the merchandise leaves the community to find its way into the coffers of the producers of the merchandise wherever they may be located. The remainder of the consumer's dollar, about 15 cents in the case of the chains and 25 cents in the case of the independents, represents the cost of doing business—rent, wages, heat and light, and the other expenses involved in store-keeping. In both cases, again, that part of the consumer's dollar will probably remain in the community—although there is no guarantee in either case that all of it will. The remainder of the consumer's dollar represents the net profit. The chain's net profit undoubtedly goes to headquarters. Where the independent merchant's net profit goes depends upon where he thinks he can get the most for it—usually in the nearest big city.
10. Finally, the savings the individual consumer enjoys when he deals with the chains more than compensates him for any loss his community may suffer because a few cents of the dollar he spends finds its way to the chain headquarters."

Types of Chain Stores

Chain store markets may again be divided into different classes or groups. There is just as much difference existing in the quality of meats handled and the methods of conducting business in a chain store as in the typical average market. These may be divided into the following classes:

1. The cut rate chain store market.
2. The straight or combination neighborhood chain store market handling meats and groceries of fair to good grade.
3. The chain store market or combination store handling high grade meats and groceries.
4. The fixed price chain store.

W. J. Watkins, Inc.

Illustration No. 103

5-10 AND 19 CENT MEAT MARKET

The Cut Rate Chain Store Market

This type of market can usually be found in the shopping districts of cities. These stores are generally conducted as straight meat markets only. Business is secured principally on a price basis, by extensive advertising, either in local newspapers or by means of window displays and window signs. Markets of this type usually do not handle very good meats and always search the wholesale markets for bargains.

They become serious competitors to the typical high grade meat dealer. This is due, principally, to the lack of knowledge

on the part of the public of quality in meats. The principal objects of such markets are volume of business and fast turnover stock. They, therefore, operate on a very close margin of profit.

The Straight or Combination Neighborhood Chain Store Market Handling Fair to Good Grades of Meat and Groceries

This type of market may be considered typical of the average chain store system throughout the United States, of which thousands are in operation. Many of these chain stores are located on busy thoroughfares and corners.

The Chain Store Market or Combination Chain Store Handling High Grade Meats and Groceries

This type of store is rapidly becoming popular, as chain store owners have adopted a policy of trying to give the same service as the typical neighborhood market. There are a good many chain store systems of markets which handle meats and groceries of the finest grade. The prices secured in such markets are

Illustration No. 104

EXTERIOR OF BROWNIE 10-20-30 CENT MEAT SHOP

usually no lower than those secured in other markets. The main object of such stores is to build up a substantial business upon quality, service and a fair price.

The Fixed Price Chain Store Market

In recent years, a type of market has made its appearance which is bound to grow in number, namely, the fixed price chain store or the novelty store. In Greater New York and Brooklyn, the 5 and 10 cent chain of markets started quite a number of years ago. As the prices indicate, of course, prime meats cannot be sold and furthermore, prices do not always apply to pounds, but often to half pounds and pieces.

Another chain store of this kind is operated in Greater Philadelphia, as a 5, 10 and 19 cent meat store. The difficulty in the operation of markets selling at such low prices lies in the fact that they are unable to supply the trade at all times with meats they want at the above fixed prices. As this is practically impossible, owners of such markets usually buy what the whole-

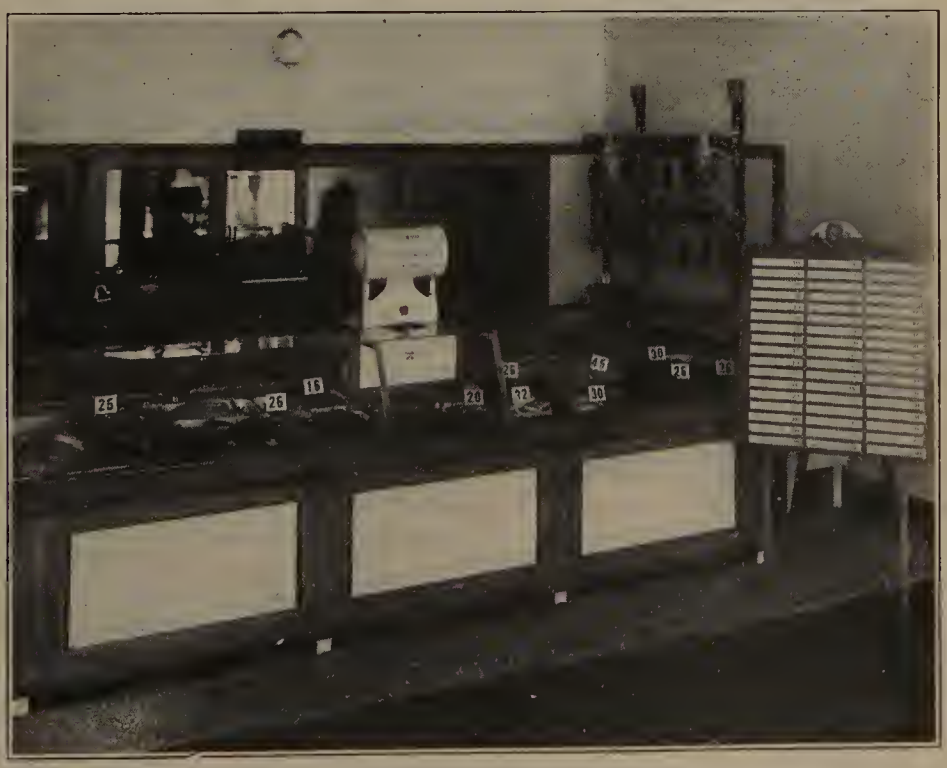


Illustration No. 105

INTERIOR OF BROWNIE 10-20-30 CENT MEAT SHOP (Patented)

sale market offers, so they can sell it at the pre-determined selling price.

10-20-30 Cent Meat Shops

An important improvement is found, however, in a new type of market which has recently been started throughout the middle-west, the 10-20-30 cent meat shop. Quite a few of these stores are in operation and inasmuch as the prices are fair and a good grade of meats is handled, it is expected that this type of store system, which has been copyrighted and patented as to design and method used, will grow extensively.

These markets are practically conducted with one man in charge. The meats on the counter are very attractively arranged, and prices are displayed prominently to indicate plainly what meats can be bought at stated prices. This type of market, does not confine itself entirely to these prices. It is evident that fluctuations in prices will occur and the price list is therefore prominently displayed, giving daily the names of products that can be sold at 10, 20 and 30 cents. This type of market is not in any way trying to deceive the public, nor can it be considered a "cut rate" market, but rather an advanced method in retail meat merchandising.

To furnish a list of the markets of chain systems or companies is of little value to the retailer due to the rapid expansion noticeable in this field. Practically all of the leading chain store companies are steadily increasing the number of their stores either by opening up new individual stores, buying out competitors, or by consolidation.

Table No. 41

SHOWING THE INCREASE IN THE NUMBER OF STORES OF TWENTY-FIVE GROCERY AND MEAT CHAIN SYSTEMS

	1925	1926	Increase
Great Atlantic & Pacific Tea Co.	14,000	14,500	4%
Kroeger Grocery & Baking Co.	2,856	3,000	5%
American Stores Co.	1,700	2,000	16%
Piggly Wiggly Corporation	1,862	2,214	19%
First National Stores	1,648	1,750	6%
U. S. Stores Co.	1,132	1,190	5%
James Butler, Inc., New York, N. Y.	875	1,025	17%
H. C. Bohack Co., New York	352	390	10%
Great Eastern Store, Paterson, N. J.	100	105	5%

American Food Co., Newark, N. J.	68	75	10%
Albrecht Grocery Co., Akron, O.	97	109	12%
Larkin Co., Buffalo, N. Y.	145	157	7%
E. E. Gray Co., Boston, Mass.	80	83	4%
National Grocery Co., Jersey City, N. J.	531	620	16%
Foltz Grocery & Baking Co., Cincinnati, O.	118	170	44%
J. W. Crook Stores Co., Baltimore	141	153	8%
Gristede Bros., New York	110	125	13%
D. Pender Grocery Co., Norfolk, Va.	242	330	36%
C. Thomas Stores, Grand Rapids, Mich.	60	86	43%
Weiss Pure Food Stores, Sunbury, Pa.	59	74	25%
Bell Grocery Stores, Scranton, Pa.	42	57	35%
Nicholson Thackray Co., Providence, R. I.	103	110	7%
Glenwood Food Shops, Inc., Troy, N. Y.	52	53	2%
Von's, Los Angeles, Cal.	57	69	21%
Economy Grocery Stores Co., Boston	280	307	10%
	26,710	28,752	8%

Courtesy "Chain Store Age"

Table No. 42

ESTIMATED SALES AND PROFITS OF THREE LARGE CHAIN STORE COMPANIES HANDLING MEATS

	The Kroeger Grocery & Baking Co.	The American Stores Co.	The H. C. Bohack Company
Stores, 1925	2,856	1,700	350
Estimated Stores, 1926	3,000	2,000	370
Sales, 1925	116,235,000	108,886,000	19,395,000
Estimated Sales, 1926	125,000,000*	120,000,000	20,500,000
Profits after Taxes, 1925	3,517,598	6,506,232	339,235
Estimated Profits after Taxes, 1926	4,000,000	7,200,000	350,000

*Actual Sales Reported Later for 1926, $146,051,433.

Courtesy Luigi Criscuolo, of Merril, Lynch & Co.

Leading Chain Store Companies

The Kroger Grocery and Baking Company of Cincinnati, Ohio, is no doubt the largest chain store company handling meat, considering the number of stores it has in operation. The Great Atlantic and Pacific Tea Company is the largest grocery chain store company in the United States. Recently they also have added meat departments to some of their stores in certain localities. Another very prominent and modern chain store system is the American Stores Company of Philadelphia, which

operates close to 2,000 stores, of which approximately 600 are meat markets. The H. C. Bohack Company of Brooklyn, New York, is another very large modern chain store system. In Los Angeles, California, there is a chain store company handling high grade meats only.

In practically every state in the union and in every locality, chain store companies have been established or they are being operated from some distant headquarter. Another very large chain system in the West and the Northwest, is the Skaags Chain Store Company, Incorporated. There are two companies of that name, one operating in the Northwest and one in San Francisco and Oakland, California. On account of the mergers and consolidations which are taking place in the chain store field, it is difficult to list the exact number of stores maintained by the individual companies. The various companies or stores operating under or with the Piggly Wiggly system have added, or are adding meat markets to their already established stores operating a large number of them throughout the western and southwestern states.

Problems of the Chain Store Meat Market

The average individual meat retailer who finds cause for complaint in his own business must realize that the chain store operating hundreds of markets faces most of the problems the retailer does, multiplied by the number of chain stores in operation. Each store must be supplied with meats and meat products as demanded in that particular locality. Each store must have the necessary manager or clerks to conduct the business.

The chain store business is based upon sound fundamental business principles and is intended to lower the cost of distribution in retail channels. For that reason it is bound to grow. It must be borne in mind, however, that the operation of the modern chain store system requires a thorough knowledge of business principles and a knowledge of the building up of an organization.

The success of practically all retail chain store organizations can be traced back to the individuals the head of the concern, who through their own ability and with the co-operation of their organizations have been enabled to build up such vast enterprises.

CHAPTER XXIV

THE LOCATION OF A MEAT MARKET

The young man starting in the retail meat business with the thought in his mind of advancing himself by owning his own store, tries of course, to first select a proper location for the market. As a rule, considerable attention is given to many factors which may influence his future business success. A check is made to see if the store is located on the sunny or shady side of the street. A careful count is made of the number of people passing the store. The number of families are counted in the immediate vicinity where he proposes to open up a store. Future building activities are also estimated. The number of men employed in factories and the number of men on local payrolls are studied, as are also the general business conditions of the town.

Fundamental Facts Overlooked

All such factors influence the success of a market, but many men starting in business overlook the basic and fundamental fact necessary for the success of a business, a knowledge of the exact total population of a city or town, and the number of markets doing business there.

As an example, if in a city of 5,000 people there are six retailers, the population is theoretically divided into 833 people per market. If another market is now opened in this same town, there will be seven stores. If the new market expects to do a volume of business equal to that of the stores already established, it figures out theoretically that there would then be only 705 people to every meat market in the town.

Importance of Population

The failure or inability to analyze these fundamental factors of population figures as related to the number of existing markets is, no doubt, the greatest curse of the retail meat industry, inasmuch, as it results in too many markets per given population. Although the above instance may sound like theory, a very im-

Bernard Gloeckler Company

Illustration No. 106

INTERIOR VIEW OF A TYPICAL MODERN MARKET

portant fact must not be overlooked, namely, that if the newcomer in business is securing the trade, the other market or markets are being deprived of some of their business.

In actual practice, however, this generally works out differently. It will usually be found that in an average town of this type, there are two or three good markets which do the bulk of the business, while the balance struggle along, trying to get enough business to be able to pay expenses. Investigations have proved that many market owners of this type would be better off if they would close their market and seek employment in the other markets, which would benefit the trade and the general public.

The Number of People Per Market

The fundamental principle by which one should be guided in establishing a meat market is, first, to find out if there is sufficient population in that locality, or if there will be sufficient increase over the present population in the near future to sustain a market expecting to do a reasonable amount of business.

According to observations made by the author, and judging from all available statistics, it requires at least 800 people to support a meat market profitably. That is the average minimum figure. A population of 1,000 people per market is good, and of course any further increase in population per market is still more desirable.

These figures apply to the average market in a typical American city. There are, of course, exceptions. A town may have a population of only 800 people and still two markets can do a business of several thousand dollars per week. Investigations will prove, however, that the large percentage of this heavy business is drawn from rural communities and from the farmers who come to town and buy their meat supplies. Therefore, the fundamental thought of the retailer who may want to start in the retail meat business should be to make a very close survey of the population in relation to the number of market owners established in a given community.

Some interesting figures substantiating the fact that there are too many retailers per given amount of population is shown in the results of an investigation made by the United States Department of Agriculture, as contained in Bulletin No. 1441:

> In a study of the retail meat industry in 28 cities in various parts of the United States during 1919 and 1920 the average number of persons per store at that time was found to be 821. In this study the number per store in different cities ranged from 300 to 700 persons per store. New York City, for instance, with an estimated population of 6,000,000, has 13,000 retail meat markets, or 1 market to 462 persons according to records of the license bureau of that city. Chicago, with an estimated population of 3,000,000, had 7,000 licensed retail meat dealers in 1925, or 1 market to 429 persons.

Harmful Competition

There is an old saying that competition is the life of the trade, but to have one meat market to every 300 or 500 people, as is true in a good many cities in the United States, is unsound from an economic standpoint. Instead of competition being the life of the trade, it is in reality, the slow death of many meat markets.

In order that some of these surplus meat markets may secure a sufficient amount of business to sustain them, price cutting,

untruthful advertising and unfair business methods are being practiced extensively, and naturally such tactics result in destructive competition. This is harmful, not alone to the good meat retailer, but reflects on the retail meat industry in general.

Business of any nature, whether it be steel, jewelry or meats is the survival of the fittest, and it is very desirable that educational measures be provided by the leading trade associations and other agencies in the industry so that an over-supply of meat markets can be prevented.

It is the desire of every ambitious meat cutter who has saved some of his money to start in business for himself, but a thorough knowledge of such facts as have been mentioned, will tend to discourage young men from going into the meat business on a shoe-string and becoming a nuisance to other retailers, with their practices of price cutting, and untruthful advertising in order to get business by any means.

Causes for Surplus Meat Markets

Economists in the industry who have made a study of this important subject claim that the surplus meat markets is due greatly to the over-anxiety of supply houses and meat packers for business. The extending of too liberal credit terms on equipment, coupled with the freely available credit of a meat packer too anxious for business, have helped to bring about this condition. Such practice is very short-sighted on the part of a meat packing firm. The same is true of the fixture and equipment supply houses.

From the meat wholesaler or meat packer's standpoint, nothing has really been gained. The very fact that another market in town has been opened does not indicate that additional meat will be consumed as long as the population is not increased. The only change is that a new account has been created on the books of the company, which merely results in additional overhead and sales expenses, while the accounts of the other retailers in the town will be proportionately smaller.

Since the surplus of meat markets is one of the most detrimental factors in the retail meat industry, it is of such importance that it deserves the attention of the leading trade associations, meat packers and supply houses in this field. Failures in business always mean an economic loss. The fact that there are

too many retailers in relation to population can be substantiated by turning to Table No. 20 on page 60 showing the credit losses in the retail meat industry.

In determining the location of a future meat market, one should not be guided alone by the average population per market, but also study general market conditions in a particular locality. This is especially true when the opening of a typical neighborhood market is contemplated. In a market of this type a study of the immediate neighborhood from which possible trade can be drawn is of great importance.

Downtown Shopping Centers

In recent years it has become a great habit of city or country people to go to the downtown shopping centers in the larger cities. The automobile has made it possible for the rural buyer to go to "Main Street" with the result that even meat is bought today in the downtown shopping centers to a much greater extent than in former years. This is evidenced by actual investigations made of downtown markets which report that 50% and often as high as 60% of their week's business is done on Saturday—and also a large percentage on Friday. This trade has usually been drawn away from neighborhood markets, and very often is made up of people who buy on credit from the regular market during the week, but make their cash purchases on Fridays and Saturdays at a downtown market where they can secure lower quality meats at a lower price. Therefore, the location of a neighborhood market also depends a great deal upon the number of downtown markets which are in the city.

The very fact that there may be ten markets in a city of 10,000 population does not indicate that each market does an average of $1,000 worth of business per week, but in practice it will be found that two or three downtown markets will do the bulk of the business, and the other markets will get what is left.

Desirable Locations

Desirable locations for the average meat markets are, of course, the neighborhood shopping centers, and if a straight meat market is operated, a connection with a grocery store or a location adjoining a grocery store, or vegetable or fruit market, is highly desirable. The parking of automobiles also has a great influence

upon location in sections where the housewife may travel into town to make her meat purchases. All these facts must be taken into consideration by the future market owner. The man who is starting in business, however, should realize that it requires at least a population of 800 to sustain the market and to maintain a fair business and for the business to yield a fair profit.

Since the chain store companies study locations very carefully, many retailers try to locate near a chain store market. It is peculiar to note that where there is one chain store quite a few more will be found in the immediate vicinity. Thus good-life chain stores often create a shopping center, either on account of their reputation for quality products or for lower prices.

There are, of course, exceptions where markets are located at far away points and still do a very large business. As an illustration, there is a meat market in Rochester, New York, located on the outskirts of the city in a thinly populated part of the town. This market does a business of from $6,500 to $7,000 per week. The immediate neighborhood could not sustain this large market which keeps from 10 to 12 men busy on a Saturday. This particular market owner, however, has one of the most sanitary and up-to-date markets and enjoys a very high reputation for his quality products. The result is that buyers travel many miles to this market to buy their Saturday meats. This is due not only to the fact that they are sure of quality products, but to the parking facilities which is lacking in the congested downtown district.

Practically every man starting in the meat business knows the typical advantages of location as mentioned, but failure is very often due to ignoring the total population per market. While there are progressive meat merchants, who through their progressive business methods, coupled with advertising and salesmanship can go even into an overcrowded section and do a good business, this cannot be said of the average type of retailer. It is therefore, very important to know how many meat consumers are in a given locality per market.

Buying Habits of the Consumer

Every retailer is, of course, familiar with the meats he sells to his trade. Therefore, information on the buying habits of the consuming public have limited practical value to him.

What the per capita consumption of meat is can readily be

seen from the table on meat consumption. An investigation made in 1925 to ascertain buying habits brought out some facts and figures which will be of interest to the average retailer. This investigation was made in the City of Chicago by Parker L. Holmes. It covered all districts of the city, and a total of 4,000 people. The following facts were discovered:

Consumption Facts

It was found that 19.8% of the families interviewed eat meat for breakfast, 26.4% eat meat for dinner, and 82.6% eat meat for supper. It showed that the consumption of pork chops was highest in the negro group and least in the Jewish group. It also showed that more veal was consumed by the Scandinavian, and that the Italians were the heaviest buyers of stew. It further showed that the Polish population were the largest meat consumers, and the Italians the lowest—that the Negro was the heaviest pork consumer, and the Polish group second heaviest.

It is also interesting to note from this investigation that the Jewish group consumed 3.1 pounds of pork per capita.

Buying habits of the consumer are entirely regulated by the location of a store, and the class of trade catered to, and although the retailer may not be familiar with the exact figures as to what his trade consumes per capita, he soon becomes familiar with their requirements and demands as he serves them daily.

While the markets in Louisville, Kentucky, may sell thousands of dollars worth of chitterlings per year, the market in Newport, Rhode Island, or Oyster Bay, Long Island, may never sell a pound in a lifetime. For the same reason, filet of beef, or filet mignon which may be a fast seller in the market catering to society trade, will hardly find a demand in a southern market catering to the negro trade.

Therefore, buying habits of the consumer are, what the consumer wants—and what the retailer must give.

CHAPTER XXV

THE MARKET LAY-OUT

The lay-out of a market or the proper planning of the most suitable locations for the various fixtures used in a market is of great importance. Economical lay-out has a direct bearing and influence upon sales and accordingly upon the cost of operating the market.

Since each individual market has a certain method of conducting its business, the lay-out of the market should be made according to the requirements of the particular neighborhood. Therefore, a fundamental rule to observe in laying out a market is to have all fixtures arranged to meet the particular conditions of the trade in the locality.

As an illustration, a typical cash and carry market requires an entirely different lay-out than the market where all meats are cut to order and where considerable business is done over the telephone.

Different Lay-outs Required

A typical neighborhood market requires a different lay-out than the cash and carry market catering strictly to transient trade. The correct laying out of a market is very frequently ignored by the average meat retailer. This is evidently due to the fact that he is accustomed to certain fixtures and to seeing them in a certain location and he gives no thought to changing them.

Retailers who will study the layout of markets as a production engineer would, will probably find that they walk miles from behind the counter to the refrigerator and vice versa during one day. A meat market should be laid out to serve the trade in the quickest possible manner with the minimum amount of effort so the market can be operated at the lowest possible expense.

20% Meat Cutting—80% Selling

The modern refrigerator display counter has had a great influence upon changing sales methods in the meat market. It

allows meats to be cut up in advance so that really, the principal function of the man behind the counter is to sell the meats.

As an example of this principle, a large shop may employ 10 meat cutters. Two of these, or 20% of the employees are in the refrigerator cutting up meat for the other 8 men to sell. The labor functions in this market would be divided into 80% selling and 20% meat cutting. Or to divide this still further, 20% of the men require skill and 80% of the men require salesmanship ability.

Such conditions are found in a great many markets and are constantly gaining in favor. In a market of this type, large meat cutting blocks behind the counter are not required. More space, therefore, must be alloted for meat cutting purposes in the refrigerator or in the rear room.

In the average market, the owner or meat cutter who has a certain part of his counter located 30 or 40 feet away from the refrigerator and is compelled to walk back and forth a great many times a day, is wasting energy and time. If this wasted time can be saved, the retailer may be able to wait on more customers, which ultimately results in lower operating expenses.

Basis for Lay-out

Modern and progressive market owners, and principally the chain store organizations have studied market lay-outs very carefully, with the result that methods have been devised to overcome waste of time on the part of the clerk and customer. The fundamental basis of an economical lay-out must be traced back to the functions performed when the sale is made. Analysis of a sale in a typical meat market, where meats are displayed on a refrigerated counter, shows that the following functions are performed:

1. The clerk asks the customer.
2. He takes the meat out of the counter or refrigerator.
3. He weighs it.
4. He trims it, or in some cases he may not trim it.
5. He wraps it in a package.
6. He ties the package.
7. He makes out a check or operates a cash register.
8. He hands the check back to the customer after paying.

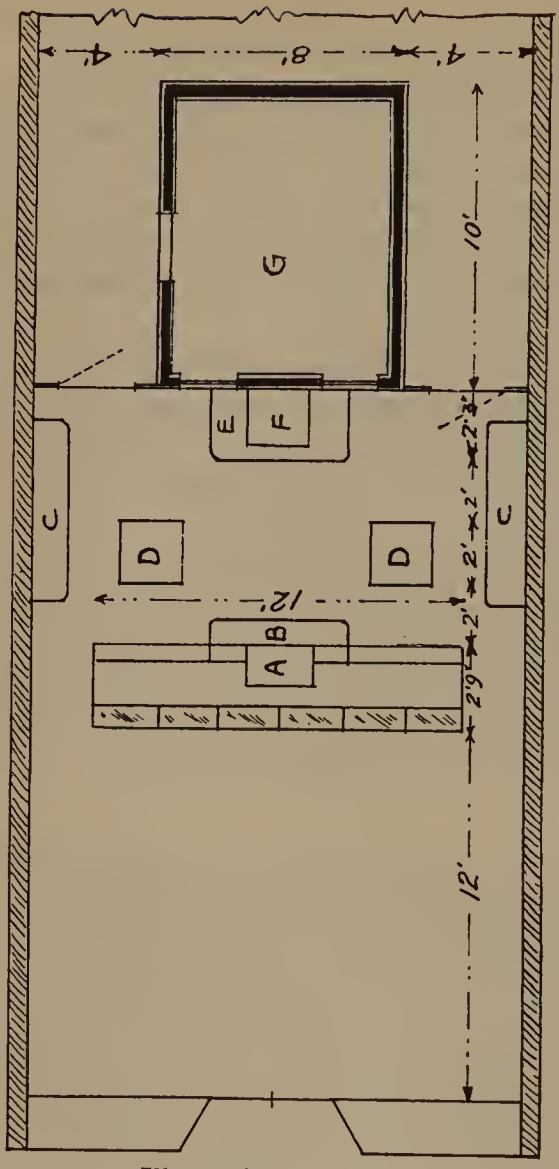


Illustration No. 107

A WELL ARRANGED UNIT LAY-OUT

A. Computing Scale on the Counter.
B. Wrapping Bench.
C. Shelves.
D. Block or Electric Meat Cutter.
E. Wrapping Bench and Paper.
F. Cash Register.

There are 8 functions performed by the clerk in serving this particular customer in this typical market. In order to serve the customer quickly the following equipment should be in the immediate vicinity of the meat clerk:

1. The customer.
2. The meats called for by the customer.
3. The scale for weighing the meat.
4. A meat block for trimming the meat if necessary.
5. A meat cutting machine or tools for cutting.
6. A wrapping bench.
7. Wrapping paper, twine or tape.
8. A cash register or sales slips depending upon the method of payment in use.

In the last case, the customer will either pay the clerk directly or walk over to an office, and pay the cashier and then return the check to the clerk to receive the meats. If all the equipment

is within reach of the clerk the arrangement is ideal for performing these functions. In other words, to serve the customer quickly, the clerk requires meats, the quick access to a scale, and he must be equipped to wrap the parcels quickly.

Such lay-outs may be called "unit" systems. They have been in use to some extent, principally by progressive retailers who studied the subject of market lay-out very carefully. Illustration No. 107 shows such a unit system very clearly.

Economical Lay-outs

Firms using this lay-out method have shown some unusually low operating costs. One modern chain store organization operating a great many of these one-man markets laid out on the unit plan, reports sales of $1,000 per week in one-man shops.

This lay-out is equally as well adopted to larger stores which may require a slightly larger initial investment in scales, cash registers, and other equipment. But the saving which can be effected by the clerk having practically all meats in front of him, a scale and a cash register within his reach, etc., makes for every economical operation of the market.

From all statistics available, the average sales per man in a typical market in the United States average from $360 to $400, weekly or practically one-half the amount of sales that can be done in a carefully planned and laid out market as described. There are certain details connected with this unit system that are being patented, as such lay-outs are the results of a great deal of experimenting.

In very large food markets where meats are sold under a departmental system, this method, of course, is not applicable, inasmuch as each department has either beef, veal, pork or other meats only for sale. The above description of the unit system brings out the fact that the lay-out of fixtures and equipment must be carefully planned by the owner of a market, in order to insure the complete success of the market.

The Location of the Refrigerator

The location of the refrigerator is often the cause of a great waste of effort and time on the part of market owners. In the average typical meat market, the refrigerator should be located so that it can be quickly reached from behind the counter. Other-

wise it will be advisable to keep the counters well-filled with the various meats so it is not necessary to run back and forth so often between the refrigerator and the far away part of the counter.

Location of Refrigerator Door

The location of the main entrance door of the refrigerator is also frequently the cause of wasted time. In a great many localities, it seems to be habitual to locate the refrigerator doors on the side. While the location of the main entrance door in the front may have a tendency to reduce the attractiveness of the refrigerator front, it will be found that it is highly desirable in many instances to have the refrigerator door in the front. In Greater New York refrigerators very often have the entrance right in the front instead of on the side, as seems to be customary in the middle-west. The elimination of window doors and the substitution therefore, of a large entrance door results in a greater saving of space within the refrigerator.

The Size of a Refrigerator

The size of a refrigerator should be calculated on a basis of fast turn-over. The size is, of course, influenced by the source of supply. The country retailer who may do his own killing once a week will require a larger refrigerator than the city market owner who may do the same amount of business, but who gets his meats delivered three or four times a week from the local packing or branch house.

While a refrigerator should be ample in size to allow the meats to be stored so they are properly exposed to the cold air, waste of space is not desirable as it costs proportionately more for refrigeration either by ice or mechanically.

Waste Refrigerator Space Is Costly

As an illustration, a refrigerator size 10 by 6 by 10 feet, has a total content of 600 cubic feet. Assuming that a retail meat market with a fast turn-over finds this size of refrigerator large enough, but instead installs a larger size, 10 by 10 by 10 feet, which has a content of 1,000 cubic feet, this larger sized refrigerator has 40% more cubic feet content and accordingly requires more refrigeration. When figuring the amount of money re-

quired for cooling this additional 400 cubic feet for a period of one year, it will be found to amount to a considerable sum.

In estimating the size of a refrigerator, it is also well to consider that where straight hindquarters and forequarters are handled, and where hanging space is of the greatest importance, the space in the center of the refrigerator may go to waste, especially in refrigerators of the smaller type. As an illustration, a refrigerator, 10 feet square has a larger square foot center waste area than the one 12 feet long and 8 feet wide. If maximum hanging space is desired, long side-walls will be found of greater advantage in the smaller refrigerator than the center space which cannot be used for anything.

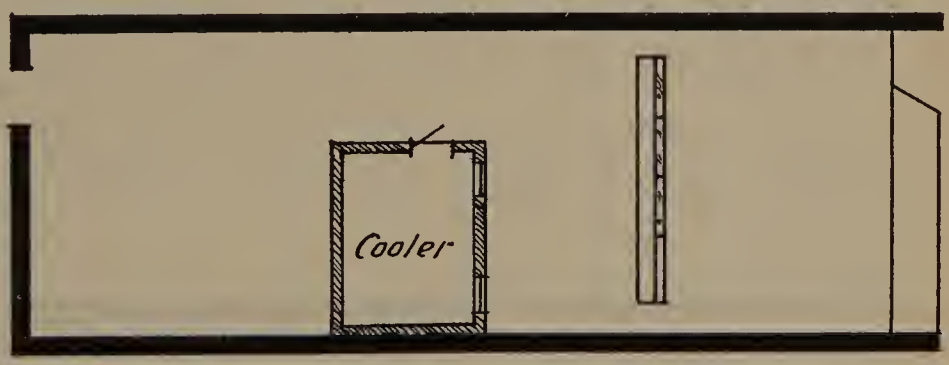


Illustration No. 108

THE SIMPLEST KIND OF MARKET LAYOUT

Lay-out of Counters

The laying out of counters depends a great deal upon the method of business to be done in a particular market. The dimensions and the lay-out of the store building, itself, also influences the lay-out of the counters. As an example of the kind of counter arrangements that can be worked out according to the kind of business done, a typical single store is shown in Illustration Nos. 108 to No. 114. Each illustration shows a different lay-out of counters in the same sized building.

This market has inside dimensions of 48 feet long by 16 feet wide. Illustration No. 108 shows a typical old-fashioned type of market with ample space to spare. The counter is placed diagonally across the store.

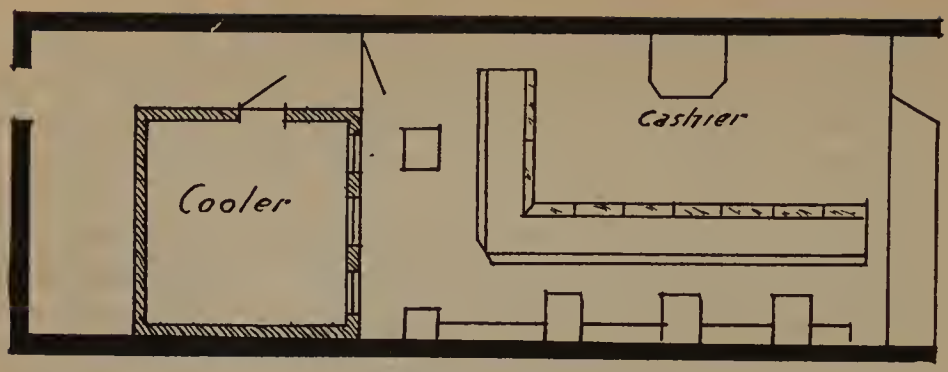


Illustration No. 109

TYPICAL MARKET LAYOUT

Illustration No. 109 shows the same sized market laid out entirely differently with more counter space, a larger cooler and a cashier's office conveniently located. This may be considered a typical layout for a cash and carry market where a cashier is employed and where meats are cut in the rear room or behind the counter. While the counter in Lay-out No. 108 is only 12 feet in length, this lay-out has a total of 24 feet front measurement, of display counter.

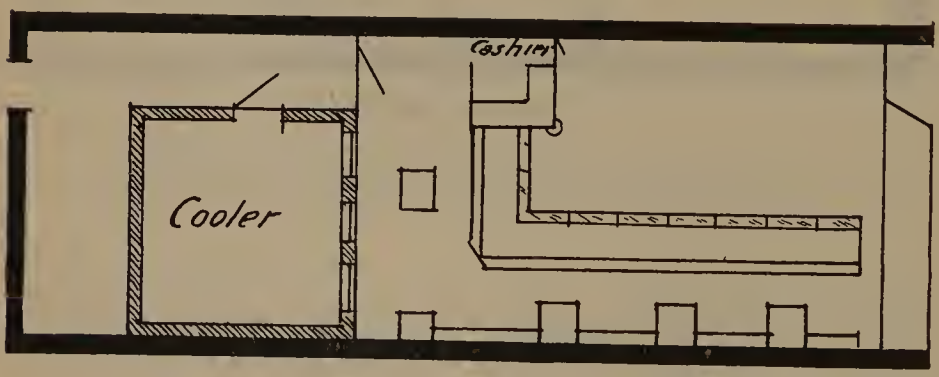


Illustration No. 110

A DIFFERENTLY ARRANGED LAYOUT

Illustration No. 110 shows again a slightly different lay-out with practically the same amount of counter as shown in the preceding illustration. The office is not as conveniently located for the customers as it is to the owner, who can go right from behind the counter into the office.

Illustration No. 111 shows the same store 48 feet long by 16 feet wide inside, with a lay-out which gives the maximum counter and cooler space. There is a total of 27 feet front measure-

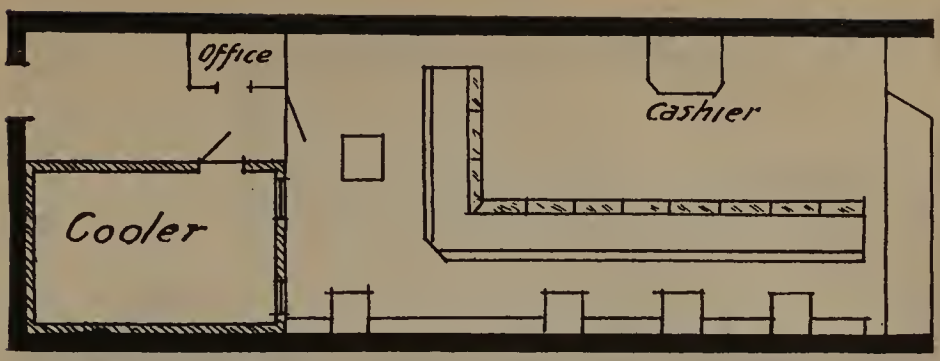


Illustration No. 111

A LAYOUT WITH MAXIMUM COUNTER DISPLAY

ment display counter and ample room for cutting between the counter and the refrigerator. The owner's office is located on one side of the refrigerator partition giving the owner a full view over the market at all times.

There are, of course, a great many different lay-outs which can be arranged in a single window store, but the above lay-outs suit various types of business methods which may be used in different localities. In laying out a double window store, which is usually wider, the same principles will have to be observed as in laying out a single store market.

Illustration No. 112 shows a typical double window store, 58 feet long by 22 feet wide inside. This is what may be considered a typical market with an L shaped counter, a fair sized refrigerator, and a large work room in the rear. The refrigerator is 10 feet wide nad 12 feet long, and there are 27 feet front measurement of refrigerator counter.

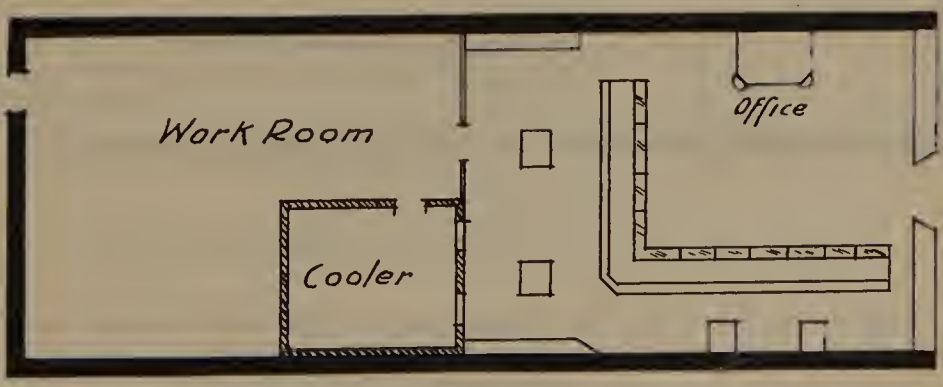


Illustration No. 112

TYPICAL LAYOUT OF A DOUBLE STORE

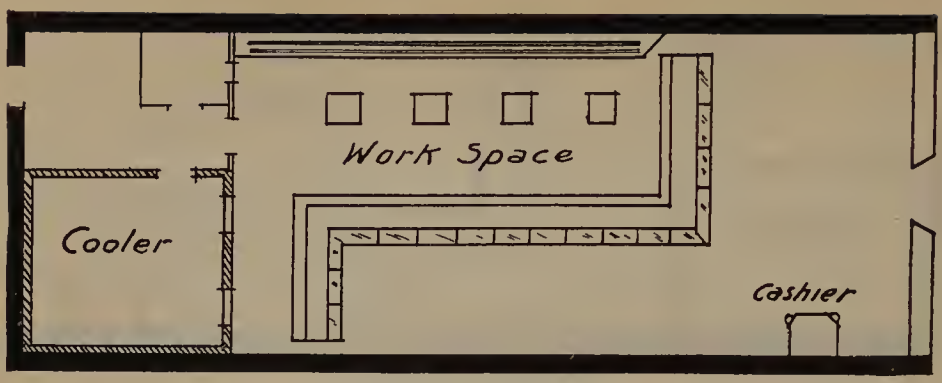


Illustration No. 113

A LAYOUT WITH AMPLE WORKING SPACE AND COUNTER DISPLAY

Another entirely different lay-out is shown in Illustration No. 113 which has a refrigerator, 14 feet long and 12 feet wide, and 42 feet front measurement of counter space. In addition there is ample space provided for meat cutting behind the counter, indicating the type of market where meats are cut to order, besides being displayed on the refrigerator counter. There is space provided for the customer and the cashier's office is conveniently located for the customers. An office for the owner is located in the rear of the refrigerator partition.

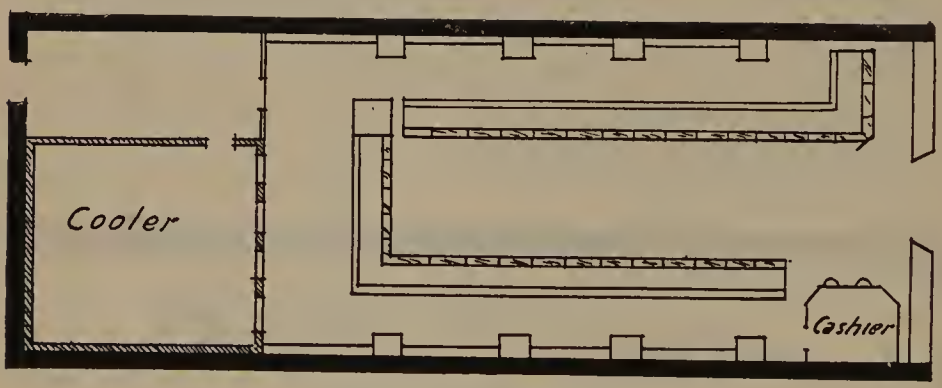


Illustration No. 114

A LAYOUT WITH MAXIMUM COUNTER DISPLAY

Illustration No. 114 shows what may be termed a typical cash and carry market lay-out where the maximum of counter space is desired for waiting on the trade. Although this is the same sized market as shown in the preceding lay-outs, this counter

has 71 feet front measurements of refrigerated display counter. The cooler is also proportionately larger, measuring 16 feet wide by 16 feet long. The cashier's office is located conveniently at the entrance of the market.

The principal difference in all of these market lay-outs lies in the fact that one requires either more counter space, more cooler space or more working space depending entirely upon the conditions of the different localities.

Very large markets often confine various meat products to certain counters in charge of an individual clerk or manager. In combination markets or those handling groceries and meats, it has been found that there is a tendency or habit to have the refrigerator located in the rear of the store and to have the counter run diagonally across the store with grocery departments on each side of the store. It is, however, being realized, and more and more that attractive meat displays create sales and for that reason, the progressive store owner is now giving more prominence to meat displays on the sides and placing groceries in the rear. The deciding factor as to what product should be given more prominence in such cases will be whether it is desired to sell more meat or more groceries.

CHAPTER XXVI

MARKET FIXTURES AND EQUIPMENT

Comparing a meat market of the year 1890 to our modern present day market, a great change is noticeable. The tendency in modern meat market equipment is towards better sanitation.

Reasons for Sanitation

Our present day standards of living call for sanitation in our daily life. Market owners building their own homes, insist upon tile walls and floors in their bathrooms, and on porcelain enameled bath tubs. Kitchen sinks are of white enamel because food is handled there. In the bath room, however, no food is handled, but if one compares the bathrooms of many meat market owners to their meat market, one wonders why so much stress is laid upon sanitation in bath rooms when it is absolutely ignored in the meat market where nothing but food is handled.

The modern barber shop, where no food is handled, is very sanitarily equipped. Why should not a meat market where nothing but food is sold be the most sanitary place of business in existence?

Demand for Sanitary Markets

That sanitation, more modern market equipment and a highly sanitary store is good business, is evidenced by the great number of fine retail markets which are coming more and more into existence. Market owners who have equipped their markets in the most sanitary manner are a benefit to the meat industry in more than one way. If the public will insist on and patronize the sanitary market, it will neglect the old-fashioned, unsanitary market, and gradually but surely force out of business market owners who will not live up to our modern standards of sanitation.

The time is here when the public will insist on and will patronize these modern markets. Therefore, inasmuch, as larger capital investment will be required to start such modern markets, there will be fewer markets opened and started. For that reason, market owners who set an example with modern sanitary stores are a benefit to the industry. This will force the unsanitary market to either improve or go out of business because the trade will naturally patronage the sanitary market.

Differences in Market Equipment

There is considerable difference in the type of market equipment and the styles which are used differ in the various localities. Certain types of equipment in use in California are hardly found elsewhere. The same may be said of Greater New York and of the Mid-west. Tradition has influenced somewhat, the equipment which has been used in the past. From the standpoint of modern sanitary equipment, the state of California

Courtesy of Lease Market Co.

Illustration No. 115

TYPICAL MEAT MARKET LAY-OUT

Los Angeles, California

Southwestern Butcher Supply Co.

Illustration No. 116

INTERIOR VIEW OF TYPICAL MARKET IN LOWER CALIFORNIA

Los Angeles, California

deserves the honor of paying more attention to the proper displaying of meats in various types of modern sanitary counters, than any other section of the United States.

A market lay-out such as is adaptable to lower California would not do, however, in North Dakota, for instance, because climatic conditions are entirely different. The types of counters used in lower California are hardly found elsewhere. This is also partly due to the favorable climatic condition in that part part of the United States. Therefore, there is no general rule as to what type of equipment for counters, or refrigerators is standard in the industry, excepting, of course, standard machinery. But equipment, such as counters and refrigerators must be built to meet the conditions of a given locality.

The Market Refrigerator

From the standpoint of the cost of doing business, expense for refrigeration in a meat market has perhaps appeared to be

too important. Generally the expense item for refrigeration amounts to approximately 1% on sales. This figure will, of course, be slightly increased in exceptionally warm climates.

Under such expense for refrigeration, the waste which may be caused by poor refrigeration or by a poor refrigerator is, of course, not included. From this standpoint, however, when losses due to poor refrigeration are taken into consideration, the refrigerator becomes a very important item.

Refrigerators

The subject of refrigerators is such an extensive one that volumes can be written on it. Therefore, the principal features of interest to the meat retailer are briefly enumerated. Refrigerators may be classified into two kinds:

1. The typical or sectional refrigerator.
2. The built-in or stationary refrigerator.

Irrespective of the kind of refrigerator installed in a meat market, there are three very important items which are necessary in order to have a successfully operating cooler. These are frequently overlooked by the market owner, who does not realize that refrigeration is an engineering science. In order to understand thoroughly the science of refrigeration, it requires years of study, the same as are required of any other engineering profession.

Irrespective of this fact, market owners frequently instruct local carpenters to build refrigerators for their market. Many have found this to be a very expensive proposition because the builder of the refrigerator was not versed in the science of refrigeration. There are also many meat retailers who claim that their home built refrigerators are very good, but if a new refrigerator had been installed which was built by reputable manufacturers who knew the science of refrigeration, they would discover that their home built refrigerators were a great expense. Therefore the value of a refrigerator can only be judged by comparison.

Three Points for a Good Refrigerator

The three principal items to be observed in the selection of a refrigerator are:

1. Insulation.
2. Circulation.
3. Workmanship.

Illustration No. 117
Sectional View Showing Typical Air Circulation in Small Refrigerator

Insulation may be defined as being products of various kinds which are used to allow the minimum of air to pass through the refrigerator walls. Products containing tiny dead air cells have been found to be very effective for this purpose. Such products are sheet cork, granulated cork, mineral wool, lith and various other insulation materials which are on the market.

Importance of Insulation

Refrigerating engineers usually estimate that 75% of the refrigeration, either by ice or mechanical, is consumed or used up by the heat passing through the refrigerator walls. This figure usually applies to the average typical market cooler where the products which are placed in the cooler have previously been refrigerated. The above percentage would not apply in a case where hot slaughtered beef and other carcasses are placed directly in the cooler. Since 75% of the refrigeration expenses are practically controlled by insulation, it becomes a very important factor.

Refrigerating engineers when estimating on refrigerators, use as a basis the British Thermal Unit. This applies either to refrigeration by ice or mechanically. In engineering practice this is known as the B. T. U. To the meat retailer, however, it will be confusing to figure out examples of refrigeration on such a basis. For that reason, examples showing the economy of good insulation are given in such language that the average retailer can understand.

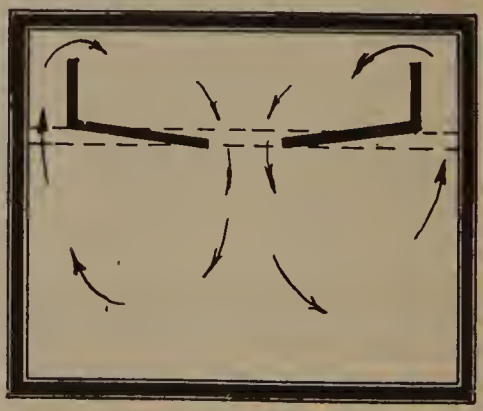


Illustration No. 118
Typical Air Circulation in Large Refrigerator

Example of Value of Insulation

As an example, a refrigerator 10 by 10 by 10 feet in size, has a total outside wall surface of 600 square feet. This refrigerator is to be cooled and the refrigeraing machine is to operate during the day only. It, therefore, requires a one-ton machine, with a three horse-power motor, providing at least 4 inches of good insulating material is used in the construction of the walls.

It stands to reason that if this same size refrigerator is insulated with only 2 inches of the same insulating material, it would require, theoretically, 75% of double the size of a refrigerating plant to properly cool this refrigerator. Instead of buying a one-ton machine, the retailer will have to buy probably the next size to it, a two-ton machine requiring a five horse-power motor, and consuming considerably more power.

The increased initial money lay-out for a larger machine and the resulting additional operating expenses for the refrigerator are directly traceable in this case to insufficient insulation. It is very obvious that it is a good investment to insist upon the best of insulation in the refrigerator as it is the best economy in the end.

Circulation

Equally as important as insulation is the circulation in a refrigerator. Cold air, being heavier than warm air, always travels downwards, and for that reason the circulation must be so arranged that the cold air will travel freely to all parts of the refrigerator, in order to cool all products to the maximum with the least variation of temperatures. Good circulation requires ample space around the ice, coils or brine tanks, whichever may be used, to allow cold air to travel and circulate freely.

Cold air being heavier than warm air, the height of a refrigerator is of considerable importance for good circulation. A high refrigerator will give comparatively better results than a low refrigerator. The circulation arrangement of the average type of refrigerator consists of a cold air duct or flue where the cold air descends, and a warm air flue for the warm air to rise. Therefore, in a refrigerator with proper circulation, the air travels in a continuous cycle.

The number of cold and warm air ducts or flues depends entirely upon the size of the cooler. In the average small market

refrigerator, about 8 or 10 feet wide, cold and warm air ducts are usually located on the sides. In a refrigerator larger than this, there is usually a cold air duct in the center, where the cold air descends into the refrigerator and forces the warm air up through the flues on the sides.

A refrigerator may have perfect insulation, but if there is poor circulation of cold air, it will be found to be very detrimental to meats. Irrespective of temperatures in a refrigerator, it has been found that spoiling of meats is usually due to poor circulation. This is also the cause of moist and damp refrigerators, and therefore, has a very serious effect on the keeping of meats.

Poor circulation is usually caused by obstructions of the cold or warm air ducts. Very frequently, it is caused by the ice, coils or brine tanks being too close to the bunker floor. When mechanical refrigeration is used, poor circulation is frequently traceable to the over-frosting of the coils or tanks, thus preventing free circulation. It often results in frost forming underneath the bunker floor, which is very undesirable in a refrigerator.

Bunker Construction

The construction of the ice bunker or coil loft when mechanical refrigeration is to be used, is also of great importance for good circulation. Ice, coils or brine tanks are articles of much lower temperature than the air below the bunker floor and the temperature of the refrigerant. If for instance, mechanical refrigeration is used, the brine or the ammonia may have a temperature of from zero to 10° F., while the temperature below the bunker floor may be from 35° to 40° F. Therefore, the bunker floor must be built so as to separate the temperature below and above the bunker floor. For that reason, it has been found very advantageous to insulate the bunker floor to prevent condensation and aid good circulation.

Good Workmanship Required

The best of workmanship is absolutely necessary in the construction of a refrigerator as it has a great bearing upon the effectiveness of insulation and also the circulation. If loose insulating material is used, the construction should be such as to prevent the settling of the insulation. Doors, windows and joints should be constructed so as to be air tight, as air leaks are frequently the cause of improper circulation.

The best refrigerator builders used three thicknesses or more of glass for windows and window doors. Usually the exterior glass is ¼ inch plate glass and double strength A-glass is used on the inside. The hardware should be heavily constructed so that it will stand rough usage. The interior of the refrigerator should be finished with odorless wood or finished off in the most sanitary manner.

Armstrong Cork Company

Illustration No. 119

BUILT-IN REFRIGERATOR WITH TILE FRONT

The Built-in Refrigerator

As the name indicates, refrigerators of this type are constructed within the building, and are practically a part of the building. The most popular types of the built-in or stationary refrigerator are usually constructed of sheet insulating material, usually finished off both inside and outside, with cement.

The requirements as to insulation, circulation and workmanship also apply to this type of refrigerator. The principal disadvantage lies in the fact that a refrigerator of this type cannot be removed like the sectional refrigerator. It has the advan-

tage, however, of unusually lower initial cost which is due to an absence of cabinet work on the exterior. A further advantage is the fact that interior and exterior finish can be made to suit the wishes of the individual purchaser.

Exteriors may be finished off with white Keene cement, tile or white glass. The interior can be equally as well constructed to meet the most sanitary requirements. In the most modern types of built-in refrigerators, wood is entirely eliminated with the exception of the beams holding the coil lofts and the door and window frames.

Rat Proof Construction

Floors of such refrigerators are usually made water-proof and for that reason, the entire interior can be washed out with water frequently and kept absolutely sanitary. Another advantage claimed by builders of this type of refrigerator is that on account of its construction, vermin and rats cannot work their way through the walls. In localities, especially in certain sea-coast towns where rats are very common, closely woven chicken-wire is laid during the construction, either on the floor and partly up the side walls to prevent rats and mice from getting into the refrigerator.

What type of refrigerator is best to install, depends entirely upon the individual requirements of a market and what is most suitable to meet the conditions of that locality. It is obvious, however, that from the standpoint of good business, the best refrigerators are not too good for modern, progressive markets, especially when they are judged from the standpoint of insulation, circulation, and workmanship.

THE REFRIGERATOR COUNTER

The refrigerator counter has become one of the most important pieces of equipment in the modern market. A market owner who has realized the fast turn-over of products in the retail meat industry, considers the counter of greater importance than the refrigerator. The principal thought of these merchants is to sell meats and not keep them in a refrigerator, and for that reason, refrigerators that are being installed, are much smaller in size than refrigerators of former years, but more counter display space is used.

Origin of Refrigerated Counter

While all display counters may not be equipped for mechanical refrigeration, practically all counters of this type are refrigerator cases, as ice can be substituted for mechanical refrigeration. The origin of the refrigerator counter is traced back to the New England states where it was first used in semi-public markets in Boston, Springfield and Worcester, Massachusetts. They were called "Monette" type counters after the inventor of the original counter glass bracket and the idea of having coils in the rear of the counter. This type of counter is shown in illustration No. 120.

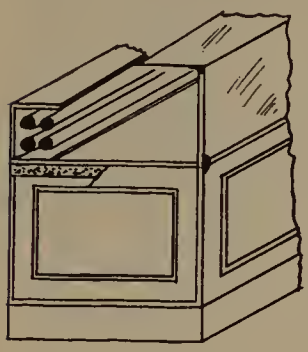
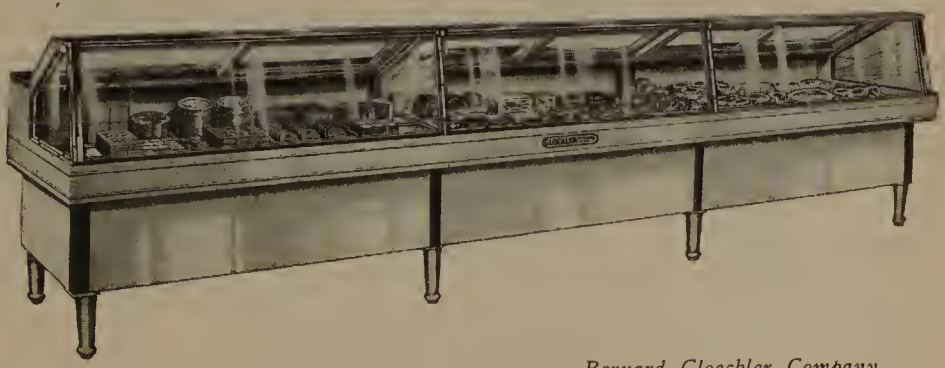


Illustration No. 120

As mechanical refrigeration was not as popular during that time, cracked ice and salt were used for making brine, which was pumped through the coils in the counter. However, after mechanical refrigeration became more popular, this counter was used more extensively as mechanical refrigeration reduced the operating cost considerably.

At first all these counters were open and considerable refrigeration was lost so that the counter did not prove very successful. Manufacturers of refrigerating machines could not guarantee better results than a difference in temperature of 20° between the outside and the inside of the refrigerator counter.



Bernard Gloeckler Company

Illustration No. 121

MODERN TYPE OF REFRIGERATED DISPLAY COUNTER

Improvements on Counters

In order to prevent the cold air from escaping so rapidly from this type of counter, an improvement was made by adding sliding doors to the counter, which were placed between the top of the coil container and the top plate glass shelf. This was a great improvement over the open method and many retailers use the same principle today. This type of refrigerator counter is still being built extensively. The general principle is shown in Illustration No. 122.

Illustration No. 122

A further improvement was made on this type of counter by insulating the bottom of the counter top to prevent condensation forming underneath. As many users of these types of counters realized that the bottom part of the counter was being wasted, some manufacturers constructed a counter utilizing the bottom part as a refrigerator. This type of counter is receiving considerable attention by modern chain store retailers with the object of eliminating refrigerators entirely from the meat market.

Counter Used As Refrigerator

There are many markets, today, operating with this type of counter, which do not have refrigerators. These markets, which are part of a chain store system, are supplied daily with wholesale cuts, so they can be conveniently kept in the refrigerator counter. Therefore, a great deal of the initial investment in the meat market is eliminated. Furthermore, a meat cutter or clerk will not have to walk back and forth between the counter and the refrigerator as all meats are right in front of him.

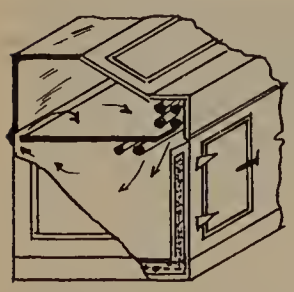


Illustration No. 123

From the standpoint of economical operation, this type of counter evidently will be of great benefit to types of markets which are or can be quickly supplied with wholesale cuts.

Improved Cold Air Circulation in Counter

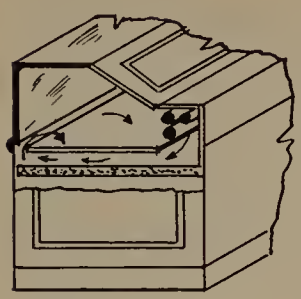
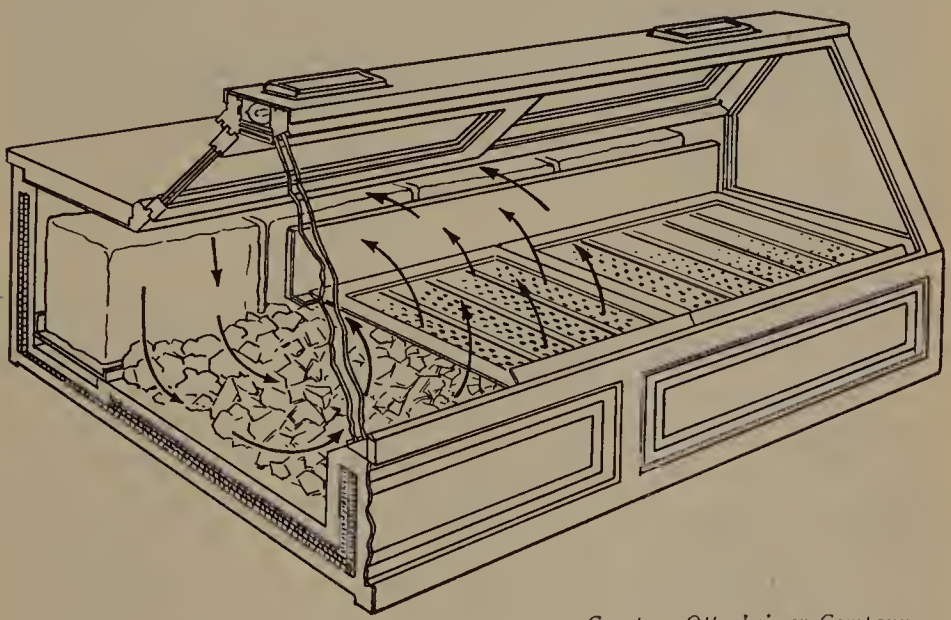


Illustration No. 124

Illustration No. 124 shows some further improvements in a refrigerator display case. The improvement lies in the fact that cold air travels over and above the meats on display as indicated by the arrows on the illustration.

This principle is further shown in Illustration No. 125 which shows a refrigerator show case made of all metal which allows a full vision of the products displayed. It is illuminated by a concealed flood light, a patented illuminating feature, designed to throw all illumination on the products without distortions or shadows. A patented principle of the cold air circulation gives an underdraft, which provide currents of cold, dry air for the meats on display.



Courtesy Ottenheimer Company

Illustration No. 125

DRAWING SHOWING COLD AIR CIRCULATION IN ONE TYPE OF MODERN COUNTER

New York Type of Display Counter

The type of display refrigerator counter popular throughout Greater New York and also in certain sections of the Pacific coast is shown in Illustration No. 126. The lower portion of the counter is usually constructed of marble, tile or white glass. The top and front are made of plate glass with sliding doors in the rear.

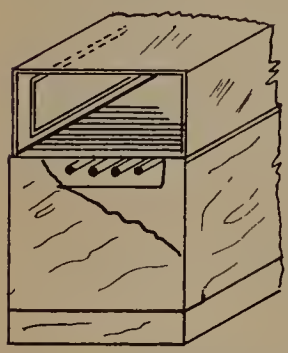


Illustration No. 126

This type of counter has been used very extensively and can be used either for mechanical refrigeration or ice. When mechanical refrigeration is used, a tank is frequently placed underneath the shelves which hold the meats. Cooling coils cool the brine in this tank to provide the cold air. While the placing of coils underneath the meat violates a principal rule of refrigration, this counter has been found very satisfactory as a sales display counter.

Another method of placing the coils in this type of refrigerator is to place various nests of coils, spaced 4 to 6 feet apart, in the display compartment, so that the cooling coils are visible to the trade.

Illustration No. 127 shows a different arrangement which can be worked out in a display counter. This particular counter has a glass top and front, with coils running lengthwise underneath the top plate glass, with additional coils in the rear. Shelves are placed on these coils to hold meat platters. The coils in the center, however, have a tendency to obstruct the vision, especially if climatic conditions necessitate the placing of a drain under the coils.

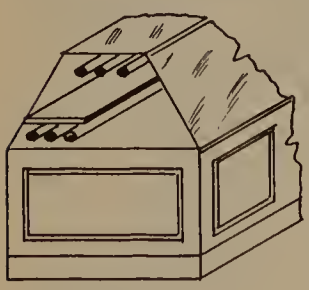


Illustration No. 127

California Type of Display Counters

The greatest progress which has been made in the modern attractive displaying of meats can be found in California. Cli-

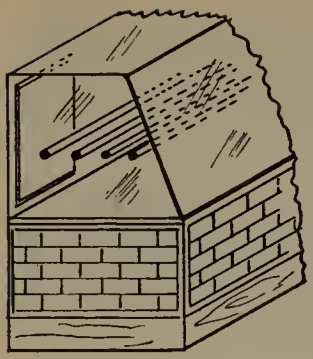
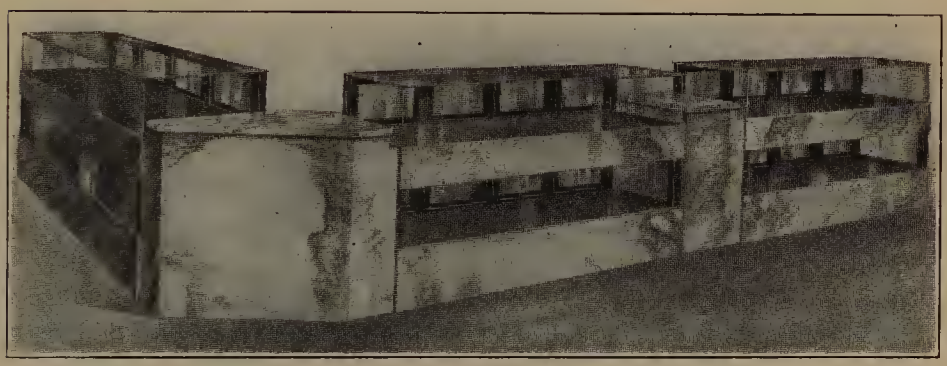


Illustration No. 130

matic conditions are evidently responsible for the extensive use of plate glass display cases. California with its dry air and absence of humidity can use a different type of counter than a market owner in a city like Galveston, Texas, or St. Louis, Missouri, where climatic conditions are not as favorable. The great majority of counters in California markets are usually constructed in the building and tile is very extensively used.



Weber Showcase and Fixture Company

Illustration No. 128

MEAT DISPLAY COUNTER POPULAR IN CALIFORNIA

A display case used in California meat markets, resembles somewhat the modern candy display case. Illustration No. 130 shows one type of counter and Illustration No. 131 shows a counter with a very large display surface.

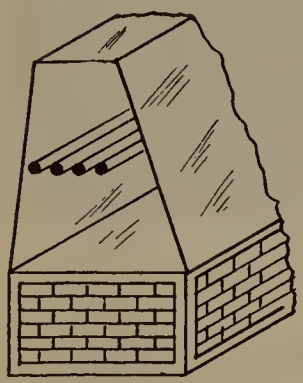
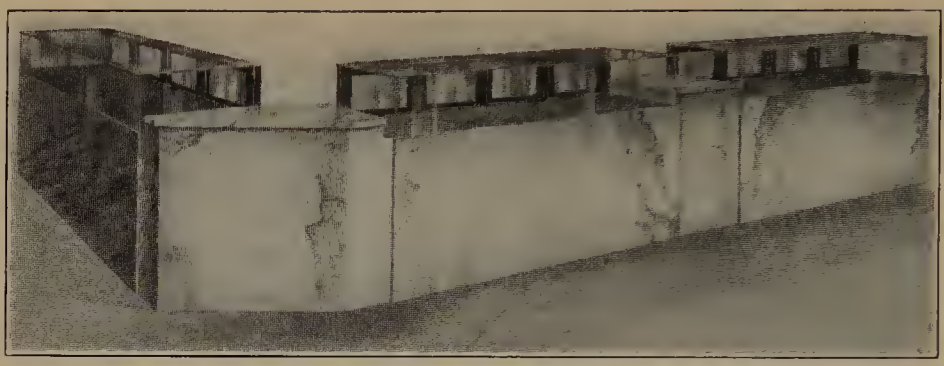


Illustration No. 131

A type of counter which is also used extensively is the so-called freezer case or low temperature refrigerator counter. The principle of this type of counter is shown in Illustration No. 132. This type of counter can be used either for ice or for mechanical refrigeration. On account of the low temperature prevailing in counters of this type, meats can be kept for a considerable period.



Weber Showcase and Fixture Company

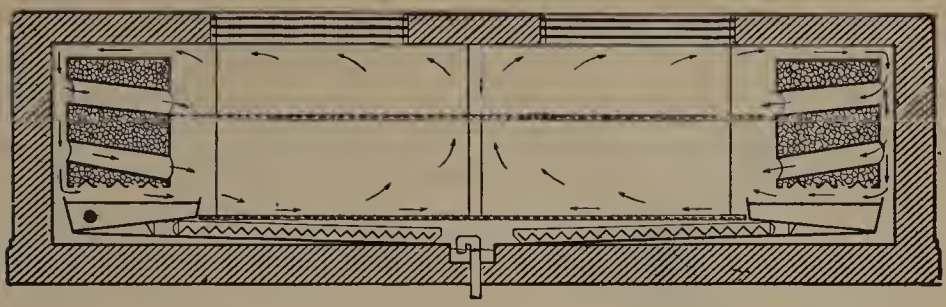
Illustration No. 129

MEAT DISPLAY COUNTER POPULAR IN CALIFORNIA

Courtesy Donohue Company and Bernard Gloeckler Co.

Illustration No. 133

TYPE OF REFRIGERATOR DISPLAY COUNTER WITH NESTED COILS



Harry L. Hussman Company

Illustration No. 132

INTERIOR VIEW OF FREEZER DISPLAY CASE

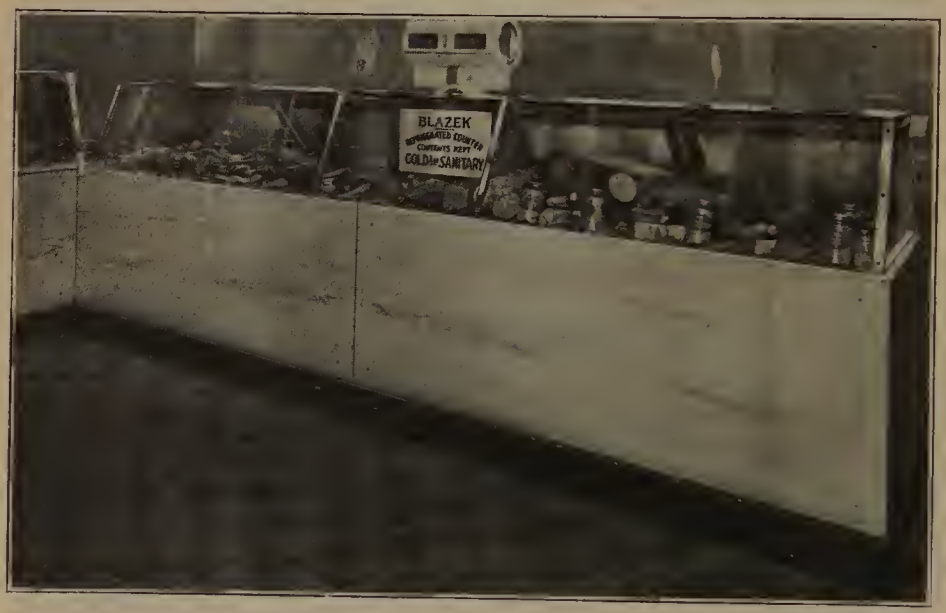
Another type of case is shown in Illustration No. 134 which has a full view display of all meats and coils in the center of the refrigerator case with a small refrigerating plant along side of the counter.

Weber Showcase and Fixture Company

Illustration No. 134

A DISPLAY CASE COMBINED WITH REFRIGERATING MACHINE

Another patented display case is shown in Illustration No. 135. Refrigeration is accomplished by means of a brine spray. The principal advantages claimed by the manufacturers are that there is no loss of display space or obstruction of view due to coils or bunkers. It is also claimed that the spray refrigerator counters preserve the meat and food better and with less loss of shrinkage as the air is not alone cooled by the spray but also saturated with moisture.



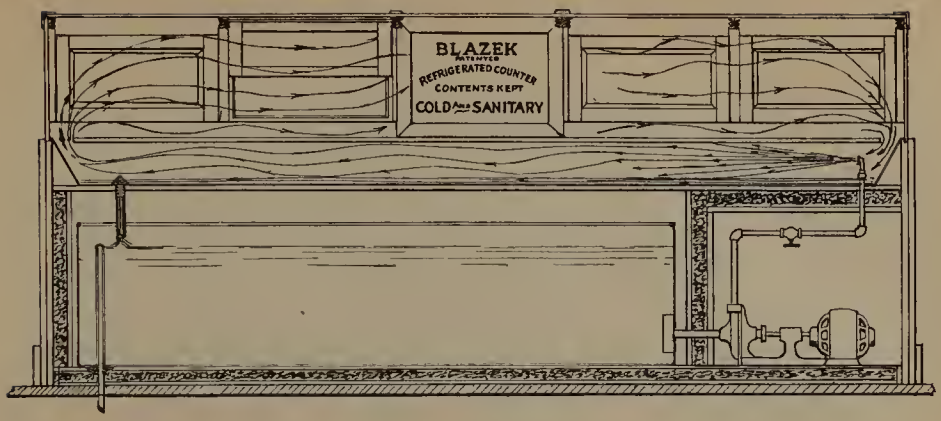
Blazek Company

Illustration No. 135

EXTERIOR VIEW OF SPRAY REFRIGERATED COUNTER

In the lower portion of the counter, a heavy steel galvanized tank is provided, partly filled with water. This water may be cooled by ice or by mechanical refrigeration. Adjoining the tank or in some other part of the counter is a small pump for water to drain the water which is pumped to one end of the counter. It is claimed by the manufacturers that the brine or water thus sprayed cools the air which is directed forward or upwardly to a small opening in the shelf at the opposite end of the counter and then continues to flow the entire length of the counter up to the display counter.

As can be seen by the foregoing illustrations, which explain the principal types of counters in use, there is a great variety



Blazek Company

Illustration No. 136

DRAWING SHOWING OPERATION AND AIR CIRCULATION OF A BRINE SPRAY REFRIGERATED COUNTER

of counters and cases to consider. Principally, counters may be divided into two classes, one to sell meats and the other to keep meats. According to this division, a selection can be made more easily.

CHAPTER XXVII

MECHANICAL REFRIGERATION

Mechanical refrigeration is not considered a luxury or convenience, but rather a necessity in the majority of markets. There is no standard type of refrigerating equipment to suit the varying conditions as they exist in different meat markets. Therefore, a refrigerating plant should be designed and laid out to meet the particular conditions as they exist in each meat market.

While mechanical refrigeration is a profession in itself, an understanding of the simple principles of refrigeration is desirable for every user.

The Refrigerating Plant

A refrigerating plant is usually composed of certain standard equipment such as ammonia compresser, condenser and receiver, commonly called the "high side," and the coils or tanks which are usually called the "low side." The operation of practically all refrigerating plants is the same. By following the simple explanatory drawing in Illustration No. 137 the principles of the operation of a refrigerating plant are easily understood.

The refrigerant or the liquid which does the cooling, is stored in the container, No. 1. For the sake of simplicity, it is assumed that this system is operated by ammonia. No. 1 shows the ammonia receiver.

The ammonia in the receiver, No. 1, is in a liquid state. By opening up a valve leading from this ammonia receiver, the liquid ammonia forces its way by its own pressure through a very small opening in this valve. Here the ammonia expands from a liquid into a gas. Therefore, this valve is termed an "expansion valve."

After leaving this valve, the ammonia is a gas of very low temperature, and it travels through the refrigerator coils in the cooler, No. 2. As far as the cooling is concerned, the ammonia has now done its duty, and has accomplished its purpose, but ammonia being expensive, should be used over and over again.

For that reason the ammonia compressor now receives this cold gas.

The ammonia compresser, which is nothing but a pump, compresses this gas and heats it. This hot gas now leads into the condenser, whch is usually a double pipe affair. Water runs in one pipe and ammonia in another, each in opposite directions.

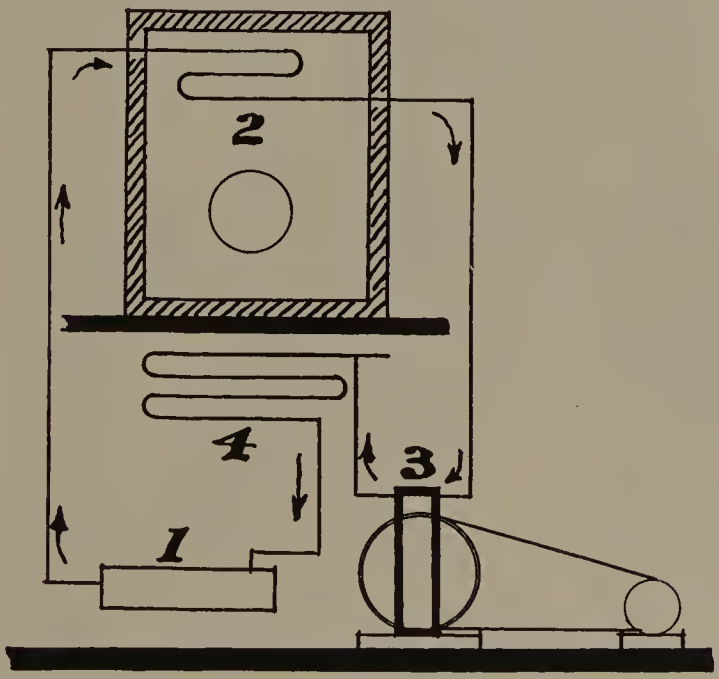


Illustration No. 137

EXPLANATORY DRAWING OF THE OPERATION OF A REFRIGERATING PLANT, DIRECT EXPANSION SYSTEM

The hot gas comes into contact with the colder coils and transforms the ammonia into a liquid again, so that it can flow back to the receiver, No. 1. This explains the principle of a refrigerating plant, and the operation repeats itself while in operation.

Different Refrigerating Systems

There are three principal refrigerating systems most popular in the retail meat industry:

1. The straight direct expansion system.
2. The straight direct expansion system with hold-over brine tanks.
3. The brine circulating system.

Illustration No. 139
Novel Arrangement of Offices Located on Each Side of An Extended Refrigerator Window (Note the Disc Arrangement of the Refrigerator Coils)

The Straight Direct Expansion System

The straight direct expansion system consists of an entire refrigerating unit in itself, and has only direct expansion coils in the refrigerator. This system is used principally in large refrigerators where the machine is operated continuously or automatically. Unless the automatic refrigerating machine is used, this straight direct expansion system is rarely found in the average market, as there are no provisions made for the holding over of the temperature when the meat market is closed.

The Straight Direct Expansion System with Hold-Over Brine Tanks

As the name indicates, this system is used primarily to hold over the temperature in the refrigerator when the refrigerating machine is not operated, such as for instance, during the night, over Sundays and holidays. In addition to the regular direct expansion coils in the refrigerator, additional coils are placed in brine storage tanks.

Another direct expansion and brine storage system used quite extensively is the brine tube system. Instead of having open brine tanks in the bunker, the direct expansion coils pass through a brine tube about 6 inches in diameter. This tube contains the brine and is sealed on both ends. This patented system has become very popular in certain sections of the country.

The Brine Circulating System

This system differs somewhat from the direct expansion system, principally in the fact that instead of the ammonia circulating in the coils, low temperature brine is used. This brine is cooled either by a brine cooler or a large brine storage tank, or a combination of both. From there, it is pumped through the cooler.

Comparing it to the direct expansion system, it may be called an indirect system. It is used principally where there is a considerable difference desired in the temperature of various refrigerators.

This system is also used extensively in meat markets where counter cases are refrigerated, and in many instances, it has been found to be more economical in operation than the direct expansion system. As an example, a market owner may have

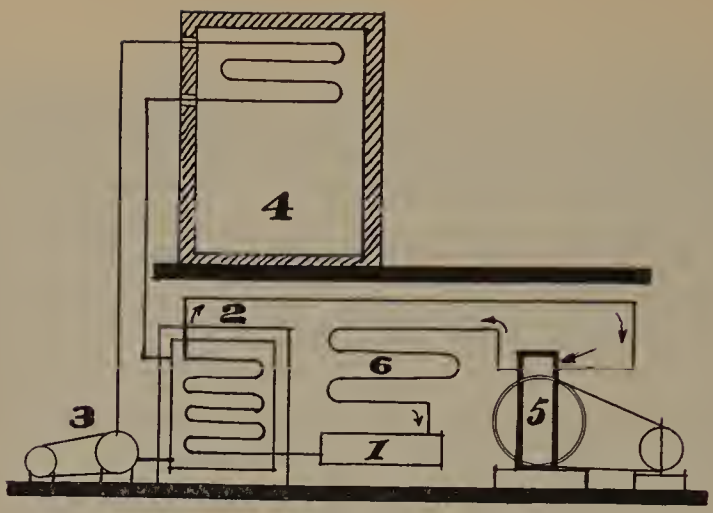


Illustration No. 138

EXPLANATORY DRAWING OF THE OPERATION OF A REFRIGERATING PLANT, BRINE CIRCULATING SYSTEM

a refrigerator, size 10 by 12 by 10 feet. In addition, he may have 30 feet of refrigerator counter. While the refrigerator may be cooled very quickly, the market owner may want to use his refrigerator counter more than he wants to use the refrigerator. For that reason, he wants the maximum refrigeration for his counter.

Since the refrigerating machine is capable of handling more than is required for the counters, it will require that the large machine will operate for the counters only. By using a combination of the direct expansion system with brine hold-over tanks in the refrigerator, supplemented with a brine tank and a brine circulating system for the counters, it will usually result in more economical operation. The initial cost, however, will be slightly higher on account of the additional equipment required.

Factors to Consider When Buying a Refrigerating Machine

In view of the fact that there are so many different kinds of refrigerating machines on the market, and since a considerable investment is required for the installation of a machine, retailers are frequently puzzled as to what type of machine to install. There are, however, certain fundamental facts to be observed in the installation of a refrigerating plant.

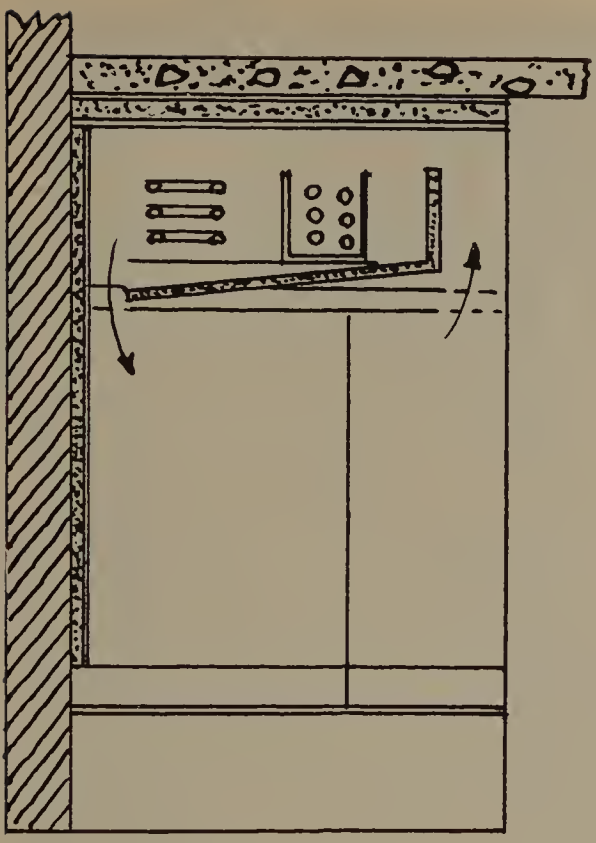


Illustration No. 140

Sectional View Through a Show-Window, Showing Coil Loft, Insulation on Sides and on Top.

Since mechanical refrigeration is a highly technical subject, and the details are rarely understood by the average meat retailer, the integrity and reputation of the firm or individual manufacturing or installing the unit is of the utmost importance. The buyer must have the utmost confidence in the engineering ability of the man estimating and selling the installation, and the financial responsibility of the firm with which he is dealing is, itself, of considerable importance. Many retailers have been led to install machines made or sold by firms or individuals with no financial responsibility behind them, and found out to their sorrow years after that the particular firm had gone out of business.

In such cases, no repair parts or service were available so the entire plant became a total loss to the retailer. Since a refrigerating machine is guaranteed to perform certain results, the firm must be financially responsible to make good the guaranteed results in case they do not come up to what the guarantee calls for.

Plant Must Be Balanced

The cost of operating a refrigerating plant is influenced by the rate of power and water. For that reason, the entire plant must be well balanced. Where water is of high temperature,

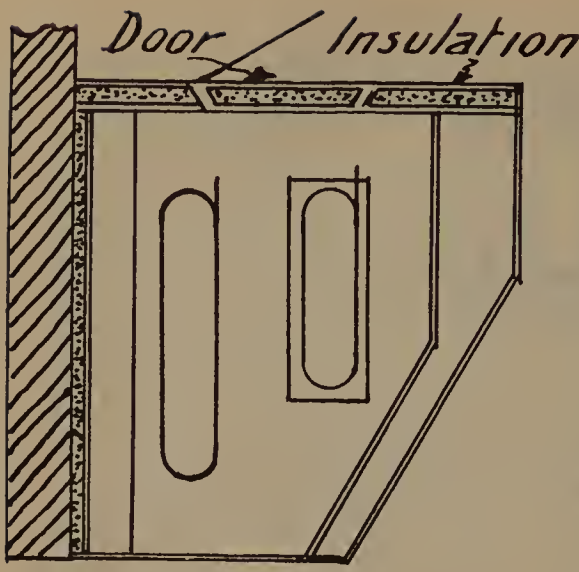


Illustration No. 141

Plan of Refrigerated Show-Window Showing Coil Loft.

large condensers must be used. Water has a direct bearing upon the economical operation of the plant. For the simple reason that if the water does not extract the heat on an economical basis additional power will be required on the part of the motor. This may make the operating cost of the plant very high.

Retailers who have bought refrigerating plants strictly on a price basis, without knowing the intricate details of the specifications, may have saved $100 or $200 on the original purchase price of the plant and later discovered that on account of their bargaining and forcing manufacturers to quote on the minimum equipment, it has cost them several hundred dollars more per year to operate their plant, than it would have cost if they had a good installation in the beginning.

Window Refrigeration

The subject of window refrigeration is of great interest to the meat retailer. Investigations have actually proved that more meats are sold through attractive window displays than through any other form of advertising. For that reason, this subject will assume still greater importance in the future.

With very few exceptions, refrigerated show windows have not generally been successful. In analyzing the basic principles of show window refrigeration, one discovers the fact that meats are placed in the window only temporarily and rarely kept there over night. Therefore, the principal object is to keep meats cool temporarily.

Franchini & Galatoire Co.

Illustration No. 142

AN EXAMPLE OF A MODEL REFRIGERATED SHOW WINDOW

San Anselmo, California

Various arrangements have been worked out to cool meats temporarily. Show windows have been closed in with non-insulated walls and with regular partitions. Coils have been placed in the rear end of the show window, similar to the method used in refrigerated counters. But instead of using 4 coils, usually 6, 8 or 10 coils have been used in most of these arrangements. Another practice is to nest coils in the center of the show window, also on the sides and in the upper part of the window. Names of markets have been designed into display coils for show window cooling.

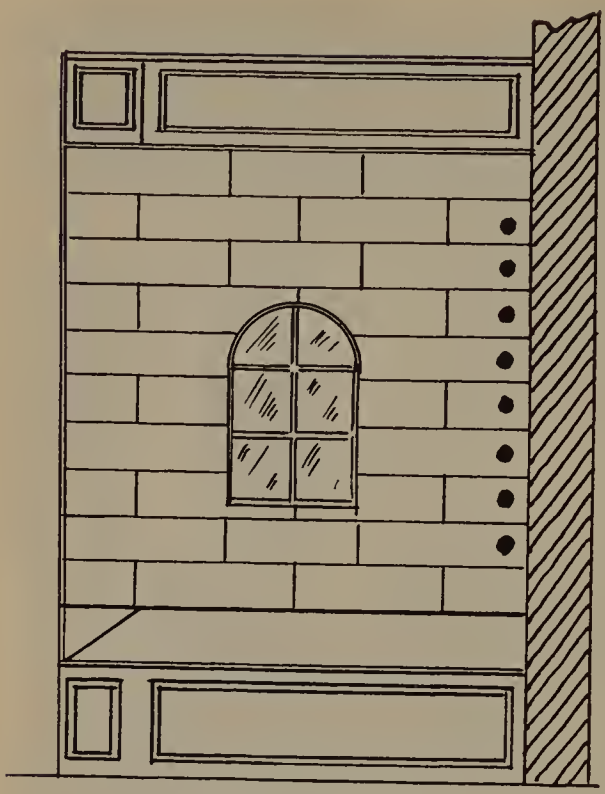


Illustration No. 143

Front View of a Refrigerated Show-Window Built According to Best Practice.

Analyzing the great majority of refrigerated show windows, it was evident that the effect of cooling has been more desired than the actual cooling itself. There is no question that the psychological effect of frosted coils impresses the window shopper.

The next step forward in window refrigeration and the method which has been found to be very successful, is to turn the show window practically into a refrigerator. An example of this is given in Illustration No. 142. Side and rear walls are insulated the same as a refrigerator wall. An insulated coil loft is placed overhead and coils and brine tanks are in the bunker, so that the products underneath can be thoroughly refrigerated and are constantly in full display to the public. Illustrations Nos. 140 and 141 show the bunker floor plan and a sectional view of this window.

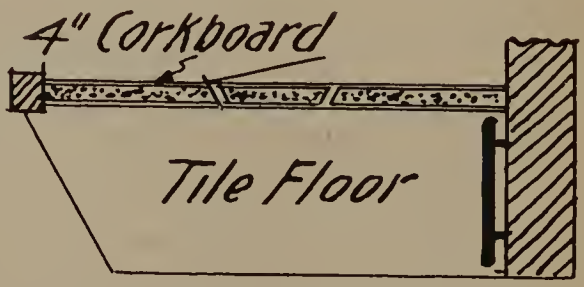


Illustration No. 144

Floor Plan of a Refrigerated Show-Window Showing Insulation on Sides and Rear.

Another modern type of refrigerated show window is shown in Illustrations Nos. 143 and 144. There is insulation underneath the tile floor, the side and rear walls. The entire rear wall is

built up of 4 inches of cork board, finished off in stippled plaster and then tinted, making this an unusually attractive background. The refrigerator door which leads into the window is finished off with beveled and leaded mirrors, making the rear wall exceptionally attractive. The coils are placed on the sides in full view of the public. In this type of refrigerated window, a coil loft can also be arranged overhead to contain the coils or brine tanks.

With the exception of the glass front, the top, bottom and sides are insulated. Each of these types of refrigerated windows may be considered representative of the refrigerated show windows of the future.

PART IV

MISCELLANEOUS

CHAPTER XXVIII

SANITATION

Although progressive meat retailers have taken it upon themselves to maintain a most sanitary meat market, the great majority of municipalities have been more or less indifferent to the enforcement of sanitation in meat markets. This is evidenced by the existence of meat markets in various localities which are absolutely unfit to be called sanitary in any way, where filth and dirt has accumulated in rear rooms, where mice and rats have free play, and where employes, themselves are not clean in appearance.

While such conditions do not apply generally to the industry, there are, however, such markets in existence, which, through lack of proper inspection can flourish under such undesirable conditions.

Licenses Required

Practically all large cities require that meat retailers be licensed, and the rules and regulations which are published by the majority of cities are typical of the one reproduced herewith from the city of St. Louis, Mo.

It will be noted that the health commissioner even controls the working hours and that meat shops are allowed to open up to 9 o'clock on Sunday mornings.

TYPICAL SANITARY REGULATIONS FOR MEAT MARKETS

MEAT SHOPS

Section 1671. Meat Shops controlled by the Health Commissioner.

All meat shops shall be under the control of the Health Commissioner, who shall have power, for good and sufficient cause, to declare any one of the same a nuisance,

which finding when recorded in the proceedings of the health division and a copy thereof has been served upon the person licensed shall operate as a cancellation of license and a prohibition of all sales thereunder.

Section 1672. Meat Shop—hours on Sunday.—Any meat shop or market may be kept open on Sunday morning until nine o'clock A. M., for the sale of articles described in section 1675.

Section 1673. License—penalty for keeping shop without.—Any keeper of a meat shop who shall fail to obtain any license therefore, or shall fail to keep said license and all transfers thereof posted up in his shop, or shall open said shop or sell therein, any article on a Sunday after nine o'clock A. M., shall be deemed guilty of a misdemeanor,

Associated Tile Manufacturers

Illustration No. 145

A MODERN SANITARY MARKET EQUIPPED WITH TILE FLOORS, SIDE-WALLS AND COUNTERS

Max Russer, Rochester, New York

Illustration No. 146

INTERIOR VIEW OF A MODEL SANITARY MEAT MARKET

and upon conviction thereof be fined not less than twenty-five dollars nor more than one hundred dollars for each and every offense.

Section 1674. Shops to be kept clean.—Every person who is duly licessed as herein required, shall keep his meat shop or stand properly cleaned and free from all foul smells and nuisances of every description, and on failure thereof shall be deemed guilty of a misdemeanor and, on conviction thereof, be fined not less than five nor more than fifty dollars for each offense.

Section 1675. License to conduct necessary.—No person, persons, or copartnership of persons shall open or keep a meat shop in the city without first having obtained a license therefor, and any person, persons or copartnership of persons doing business as a meat shop keeper or keepers shall pay an annual license of fifty dollars in advance; and said annual license shall be payable on the first day of July of each year; and each license issued shall date from the first day of July of each year; which license shall authorize and empower such person, persons or copartnership of persons

to sell in their shops all kinds of fresh and salt meat, fresh and salt fish, sausage and sausage meat whether made by them or not, and also all kinds of fowl and game in their proper seasons that is not prohibited being sold or offered for sale by any ordinance of this city or law of this state, all kinds of vegetables or fruits, in large or small quantities, for one year from the first day of July, preceding its issuance, and it is hereby provided that the owners of meat shops who have paid their license may be permitted to deliver meat in a wagon or otherwise, without taking out additional license therefor. If any person, persons, or copartnership of persons shall exhibit for sale or offer for sale any of the above enumerated articles (vegetables and fruit excepted) in any market, stall, place, or shop in the city, whether sold or not, such person, persons, or copartnership of persons shall be considered to be meat shop keep-

Courtesy Associated Tile Manufacturers

Illustration No. 147

A MODERN SANITARY MEAT MARKET

Courtesy Bowman & Lauer Company, Chicago, Ill. Photo by Underwood & Underwood

Illustration No. 148.

MODERN MARKET WITH VITROLITE WALLS AND FIXTURES

ers as herein defined, and shall be adjudged to be such in the full meaning of this section; and, provided, further, that nothing in this section shall be construed as to include grocers who sell ham, shoulders, dried beef, bacon, salt fish and smoked sausage.

Section 1676. License to contain what—register—transfer.—Every license shall contain the name of the person in whose favor it is issued, and shall designate the location of the meat shop. The license collector shall keep a register of all such licenses, and no license shall be transferred, nor the location of the meat shop changed, without the written consent of the license collector, and the approval of the comptroller indorsed on said license; provided, that no such transfer shall be made except for the bona fide, suc-

cessor in business of the holder of such license desired to be transferred. The license shall be and remain during its continuance posted in some conspicuous place in the meat shop.

Section 1677. Principal of Meat Shop.—Every person, whether principal or agent, who transacts the business of a meat shop shall be deemed a principal as far as the penalties of this article and his liabilities thereto are concerned.

Section 1678. Article excludes sausage makers.—Nothing in this article shall be construed as applying to persons manufacturing sausage, who do not sell or dispose of any other kind of fresh meat; and provided, said persons shall have paid a manufacturer's license.

Section 1679. What perishable vegetables and fruit to be sold only in original packages at depots.—Receivers of potatoes, onions, cabbage, apples, pears, oranges, lemons, grapes, watermelons, bananas, and other perishable goods are prohibited from selling the same at railroad depots, upon railroad tracks, and public landings in any but original packages, and they are prohibited from selling the same to any other person or persons except to licensed dealers in said commodities.

SANITATION

Certain municipalities have enforced laws for periodical physcal examinations of employes and it has happened that meat cutters have been infected with contagious diseases. The sample of a medical certificate is shown below. Very few cities, however, require employes in meat markets to secure health certificates. The city of Philadelphia has recently enacted such a law and it also exists in certain cities of Missouri and Kansas.

Filled Out By Doctor

MEDICAL CERTIFICATE

New Orleans, La.,.....192.....

To the Board of Health,

Parish of Orleans & City of New Orleans:

I, ..., being a legally licensed physician, hereby

certify that I have this.....day of.....192.....made a thorough examination of.....employed by .....located at ..... and found ..... to be free from infectious disease in a communicable form.

.....M. D.

Medical Certificate, New Orleans, La.

Comparing the modern meat market to a barber shop, it will be found that in the modern barber shop, employes are required to wash their hands very frequently. Such conditions, however, do not exist as yet in the meat markets where it is really more necessary than in a barber shop. Wash basins for frequent washing of hands, even if they are located in the market, in view of the customers, will be an improvement which will eventually come into universal existence.

Modern meat retailers insist upon their employes not alone having clean clothing but upon keeping their hands and face clean. There are still a great many localities, however, where health authorities permit meats to be sold and consumed without being properly inspected. The farmers have the privilege of slaughtering animals which may have been diseased and if the farmer desires, he can dispose of them to the meat retailer in the neighboring towns. This is a subject of equal importance to the meat retailer as market sanitation, for such practices may be the cause of diseases that are absolutely beyond the control of the retailer as long as the health authorities will not inspect farm-slaughtered animals which are sold to the retailer.

CHAPTER XXIX

SALESMANSHIP

Selling meats at a profit is the principal object of the Meat Retailer. This fundamental fact is not as fully realized by the average market owner as it should be. Modern chain store organizations, however, are fully aware that their main function in business is to sell meats, and sell them at a profit. Therefore, some of these organizations do not call their meat cutters clerks, but SALESMEN.

The most successful meat market is the one which sells the most meats at the largest profit. In other words, profit must be secured by sales, therefore, salesmanship is undoubtedly one of the most important functions in the retail meat industry today.

Salesmanship itself is a subject on which volumes have been written. On account of the limited space, only certain fundamental principles can herein be dealt with, as they may be of interest to the meat retailer.

The Kinds of Salesmanship

There are practically two distinct, basic types of salesmanship, which may be divided into: First, retail salesmanship considered strictly from a competitive standpoint, to draw the maximum trade, which is, of course, entirely to the retailer's own benefit. Second, retail salesmanship to increase the consumption of meat, for the benefit of the retailer himself, and also the entire industry.

The retailer who practices superior salesmanship over that of his competitor will deprive him of a certain amount of business. The cost of doing business will be decreased in the progressive market, while in the other market which has been deprived of considerable business, the expenses will increase.

In other words, superior salesmanship has become an advantage to one retailer and a disadvantage to another and indicates that salesmanship is a very strong competitive weapon.

Good Salesmanship Benefits Industry

If the progressive market owner increases his sales to such an extent that the less progressive market will cease to exist, it will be of benefit to the industry, for fundamentally, the business which was done formerly in the non-progressive store is now done in the other market. This can better be illustrated by the following example: Assume that there is a town of ten markets, and three of the meat markets are forced out of business by progressive business methods adopted by the other seven. This will be a benefit to the community and also to the retailers, for the increased sales will usually decrease expenses in the other markets, thus enabling the public to buy meats at lower prices.

The other type of salesmanship is not related to competitive sales methods, but rather is the ideal salesmanship so badly needed in the retail meat industry, namely, that of increasing meat consumption. The retailer has ample opportunity to practice this type of salesmanship also.

Overselling Is Bad Practice

A clerk or meat cutter selling a customer more meats than are actually needed is not a good salesman. Excess in anything is detrimental, and the same is true in salesmanship. Meat retailers often hear the expression during the holiday season when customers have been buying turkey and other fowl, that they are sick and tired of eating turkey every day. As the general public is not well educated on the merits of the different parts of meat, the retailer has an unusual opportunity to practice salesmanship by suggesting certain cuts or kinds of meat to his trade. Many customers walk into the store not knowing what meats they really want to buy. With the average housewife it is always a question of beef, veal, lamb or pork. In certain localities this narrows down to beef, veal and pork, as no lamb is eaten in certain sections of the United States. Therefore, a timely suggestion on the part of the clerk is often appreciated.

Example of Good Salesmanship

An example of good salesmanship in a meat market can be illustrated by a woman buying a few slices of ham. A woman

buying two thick cut slices of ham at 65c per lb., will probably pay $1.00 for the two slices. The half of the ham from which these slices were cut could have been bought by the customer at, say, 45c per lb., or at a total of $1.85. The clerk selling these slices, and suggesting to the customer to buy the half ham at this proportionately lower price would have been a good salesman. He would have made a larger sale, and at the same time saved money for the purchaser. The clerk could point out to the customer that ham will not spoil, that it could either be boiled, baked or roasted—that it is always convenient to have in the house. From the customer's standpoint it would have been an economical purchase.

Salesmanship such as this is a combination of retail salesmanship for the market owner, and also for the industry. Examples such as these can be worked out on many different cuts of meat. While it may appear that a customer is over-buying it is not so, but it assures the customer of always having a supply of meat on hand which does not spoil.

Many owners do not attempt to practice salesmanship from the standpoint of helping the customer select the meats, and if what she sees does not suit her, allows her to walk out of the store. This may be the opinion of certain retailers, but not of the most progressive type.

Basic Principles of Good Salesmanship

Salesmanship is the one big item in business today that makes the wheels of commerce go round, and makes big stores out of little ones.

The basic principle of good salesmanship is to perform a transaction of benefit to the customer and to retail market owners. The retailer can be of benefit to the customer by pointing out the most desirable meats for certain purposes, which can be bought at economical prices. He can sell meats with courtesy, tact, and at a reasonable profit. To practice salesmanship of this kind is beneficial to both the retailer and the consumer, and the industry as a whole.

Training Required

To instil these thoughts into the minds of employes requires leadership and training. In other words, the boss of the market

must be the leader and a master salesman. If he is indifferent to showing his men how to sell meats he must not expect rapid progress in business.

Large sales organizations train employes in certain standard salesmanship practices. The market which employs six men or more will find it of advantage to have printed rules as to how a customer should be handled. In smaller markets the owner has ample opportunity to train his employes personally.

There are certain rules which go hand in hand with salesmanship, and the first one is COURTESY. By courtesy it is not meant to flatter. When a sales transaction has been completed it requires a "thank you," and a "call again." Good salesmanship requires that a salesman must never argue with a customer—that satisfactory service is guaranteed.

An Example of Training

A progressive chain store organization known for its low turnover of employes has put into printed form its code of ethics, which may be considered a condensed form of training for salesmanship in the meat market. It practically constitutes a treatise on retail salesmanship, and can be applied to any meat market, large or small. It contains the fundamental thoughts which should be instilled into every employe to become a better salesman.

EXAMPLE OF PRINTED SALES INSTRUCTIONS

Superior Service Spells Success

Employes are workers and allies of Service. Employes who regard themselves as important to the Industry, and strive to make the business more successful, soon become worth more to themselves and others.

The XX Code

This little booklet and the code was written for all of our employes, and by that we mean from the office boy to the Superintendent and up to the President himself—all employes should be guided by it.

It tells you what XX Code is and what it stands for—that its one aim is to give better Service in XX Stores.

When you read this booklet, remember that I am talking directly to YOU, think that we are facing each other in my office and that this is a little chat just between you and

Yours cordially,

Mr. XX,
President.

The XX Meat Market is more than an ordinary market. It is, and I want it to be, a place where the public can buy food, such as meats and groceries at the lowest possible prices and not with only good service—but with the very "best" of service.

XX Stores do more than sell meats. A XX Store is a public service. Our modern method of merchandising has created interest not alone locally, but nationally, so you must realize that as a part of our organization you must be able to render this very best of service.

Whom must we serve? We must serve the customer, the customer who buys our meats and products. If we didn't have customers to buy our meats, we could not do business. The customers who buy meats in our stores enable us to make a reasonable profit. Out of these customers' money your salary is paid. So instead of thinking that Mr. XX is paying your salary, remember once and for all that your customers are paying your salary.

So always remember that Service belongs to those who pay your salary—the public—and that is one thing we want you always to remember. The employee who forgets this does not remain very long with the XX Organization.

XX meat salesmen and all members of our organization therefore always treat all customers with courtesy. We may sell our meats at the lowest possible prices—but you can spoil the sale by lack of courtesy. When I say "courtesy" I do not mean flattery, but a sincere courtesy which creates that good will of the public for which we strive and which we honestly try to deserve.

There are certain rules which all of the XX Organization observe.

1. We never argue with a customer, nor do we enter into an argument with a customer, but please the customer and satisfy her.

2. All of our meat salesmen always bid the time of the day to the customer.

3. All of our organization appreciate a sale made and we always thank every customer if she buys a nickel or ten dollars' worth.

4. Our salesmen usually know also the names of all their customers and every customer should know that we want to know their name and we feel they will tell their friends about XX Store and Service.

5. All of our meat salesmen practice salesmanship. Customers appreciate when their attention is called to meats and other food products on which they can save money. Therefore our salesmen never say "Next" or "That's all" to the trade, but rather suggest something to the customer which will save her money. That is real XX Service.

Remember this—we sell meats, but we also render and give "Service," and it is my own desire and ambition to sell as much meat as possible and give the greatest possible service to the trade. That is the keystone of our Success.

XX Stores are known as successful stores. They are successful Stores because we were really the first to really "Merchandise" meats. We do not operate "Butcher Shops." Our salesmen may have been "Butchers" but they are now meat salesmen and they know it.

XX men and stores therefore must look successful. XX men know our rules of personal and store cleanliness.

1. XX salesmen shave every day.
2. They always look spick and span.
3. Their hands are immaculately clean.
4. Their aprons and coats are clean.
5. Their stores and windows are kept attractive and clean.
6. They know that windows must be washed at least three times a week.
7. Their tools, knives, cleavers and machinery are spick and span.

In other words, let me again impress upon you that we want XX Stores to be leaders for service and cleanliness.

There is promotion for every man in our organization because we open new stores constantly. Many localities in nearby states ask for XX Stores. That means we constantly need more men, more salesmen, more managers and Superintendents. Our policy is to build up from our own organization—to build from within, and the one who serves best will be most successful.

There is another important matter. We always welcome suggestions. I know a large organization such as ours has plenty of men who have ideas for better service, for some improvements or for better merchandising. I welcome ideas, so pass them on for your own benefit and for the benefit of the organization.

I hope this booklet will be kept by you—read it often, at least once a week and we feel that you will also co-operate with me to make XX Stores the stores of Good Meats, Low Prices, and the Best of Service to the trade and to the benefit of yourself.

Mr. XX,
President.

CHAPTER XXX

ADVERTISING

As advertising is being used more extensively in the retail meat industry, it has become a subject of general interest to the average meat retailers. Like salesmanship, it is a subject on which a great many volumes have been written. Advertising in itself is also a highly specialized profession, requiring a thorough knowledge of the technical details as they may relate to the printer's art. But in addition, advertising requires a thorough understanding of merchandising and the marketing business.

What Is Advertising?

Advertising as defined in the dictionary is: "The act of making known by public notice, by extension; the art of conveying, of offer or sale, in such manner as to induce purchase."

Analyzing advertising from the meat retailer's standpoint, there is one very important fact to consider. It should be analyzed very carefully before deciding upon advertising expenditures. The important fact is that meat is a strictly staple commodity, a necessity purchased daily by the general public, irrespective of advertising.

From the retailer's standpoint, the function of creating a demand for meats is not necessary because fundamentally the demand already exists. For that reason, advertising loses its importance when it is applied to the retail meat industry. Further analyzing advertising in the retail meat industry, it narrows down to what the retailer can advertise. The public knows that he has meat for sale, therefore, the retailer's field for advertising is narrowed down to prices, quality or service which may include sanitation, or exceptionally good attention at the store.

Does It Pay to Advertise?

There is an old saying in business, that it pays to advertise. This statement is not true at all times, for advertising can be-

come a great economic waste, and its success or failure depends upon a great many conditions. It would be folly, for instance, for a neighborhood market to advertise in the large city newspaper as perhaps 95% of the readers would be too far away from his market to be able to patronize it.

It is different, however, with the downtown cash and carry store which may draw trade from all sections of the city. Many retailers are deceiving themselves by not knowing the actual results which they receive from their advertising. Very frequently the author has found that when discussing advertising with the retailers, that the results were judged by sales and not by profits.

An illustration is given by the following example:

Retailer A was practically forced to advertise because his competitor was advertising. A was enjoying a very good business of about $1,500 per week. He had a good steady trade. He operated at a margin of 5% net profit which gave him, besides his salary, $75.00 per week profit.

He started to compete in advertising. He reduced some prices considerably, and advertised in order to bring the public into his store. At the end of the week, he found that through his advertising, his business had increased to approximately $2,000 per week. Retailer A was very much elated over the results which advertising had evidently brought about. But after checking up the profits for that week, he found that the additional volume had required considerably more expense for wages, and for the advertising.

After analyzing his profits, he found out that on account of the lower prices, instead of operating at a 5% margin of profit, he had only been able to realize 3% net profit; or, in other words, the week's business showed him a total net profit of $60.00 on $2,000 worth of business, against $75.00 net profit on $1,500, which was secured without any advertising.

While the advertising may have increased the volume of sales, it decreased the profits. From a strictly economical viewpoint, the amount of money spent for advertising in the average retail meat market may be considered a waste of money, because the public will buy meats irrespective of whether they see them advertised or not.

Meat retailers advertise, of course, to gain benefit individually. But looking at it from the standpoint of groups of retailers in a given locality advertising from distant points, can again be considered an economic waste. This is best illustrated by another example:

Assuming a city of 5,000 people with 6 meat markets. Each one of these markets is advertising on a competitive price basis. Together they spend perhaps $200 weekly for advertising. The fact remains, however, that the public would buy the meats at all of these 6 markets even if there had been no advertising.

Fundamentally the public is buying the meat because it needs it, and for that reason, the retailers could have saved the money they spent for advertising.

Meat Advertising Often Misleading

Actual investigations have proved that misleading advertising in the retail meat industry is one of the most serious drawbacks to the typical honest meat retailer. When a customer sees an advertisement in a department store of silk hosiery, she can usually judge for herself whether it is silk or not. A customer can judge wool and cotton fabrics, they can judge style, fit and select practically all other products along a certain standard, but when it comes to the buying of meat, the great majority of the people are entirely ignorant as to what they are buying in the quality and the grade of meat.

For that reason, the public has been preyed upon by unscrupulous retailers who use misleading advertising and names for meats sold at very low prices. This deceives the public, and causes a great deal of unfair competition for the honest meat merchant.

Lack of knowledge of the different grades of meats by the public is a serious drawback to the industry. But there is another very important subject, namely, that of advertising meats trimmed or untrimmed. Every retailer knows that there is a great difference in the price, if meats are sold trimmed or untrimmed. On many cuts it amounts to several cents per lb. While a neighborhood store owner may trim his meats carefully, the public seldom takes this into consideration and is usually influenced by the price advertising and get inferior meats untrimmed. If the piece of meat bought this way is fairly

analyzed, it is usually found that it has cost the customer more than if bought at a good meat market where it was carefully trimmed.

The serious effect of misleading practices in the retail meat industry has been set forth in United States Department of Agriculture Bulletin No. 1441. Some of the facts as they are discussed by experts of the United States government are worthy of attention:

Misleading Practices and Deception

Misleading practices in the retail meat trade form such an important retarding factor in the proper development of the industry that special attention was given to the subject in this study and special attention must be given to it in this bulletin, although it should be emphasized that the study seemed to show that such practices involve only a small percentage of retail meat distributors in any city. But some were found in every city, and in all cases these dealers are very active and are persistent advertisers. From a competitive standpoint, they influence to some extent the activities of certain other dealers who under normal trading conditions would prefer to deal honestly with the trade.

Such dealers are known locally as "clean-up" men. In all their contacts with the public, especially in advertising, they stress exceptionally high-quality meats handled, yet limit their purchases to meats of the most inferior quality. The fact that customers generally are uninformed regarding meats and meat cuts makes this deception possible. Because of the dissatisfaction which results this practice may tend gradually to decrease the demand for meats.

Local associations comprising both retail grocery men and meat dealers of exceptionally high character and ability are active in most of the cities studied. In every case they stand for honest methods and are doing effective work along education lines, and are raising the standard of merchandising, but so far have found no effective means of combating this undesirable element in the retail meat trade which is now known to be one of the undermining factors in the advancement of a large and necessary industry. The deceptive methods generally used comprise false advertising, misleading displays, substitution and short weighing.

Terms used to represent meats of highest quality occupy prominent places in all their advertisements. Some of those commonly used are "Finest Meats Market Affords," "Meats of Highest Quality," "Prime Native Steer Beef," "Genuine Spring Lamb," "Milk Fed Veal," "Young Pig Pork," etc. Coupled with these terms are very low prices. In many cases investigated, prices quoted for preferred cuts were lower than the cost of live animals of grades comparable with the terms used. For instance, during the progress of this study stores in different cities advertised "lamb legs" from 12½ to 17½ cents per lb. Live lambs at the time were worth from 13 to 15 cents and their dressed carcasses were offered wholesale around 26 cents. During the period when live hogs were costing around 14 cents, "pork sausage" was offered freely at 2 lbs. for 25 cents, and in at least two cities, at 3 lbs. for 25 cents. This sausage was made from beef suet, beef fat, tripe and cereal. In such stores in every case the meat actually being offered for sale was very inferior to that advertised. Common and medium grades of steer beef, cow beef, or bull beef were offered as prime beef; mutton of low quality or goat was offered for lamb; heavy carcasses from grass calves were offered as milk-fed veal, and cuts from stags and old sows were sold as young pig pork.

To the uninitiated, misleading displays are the same as false advertising except that the product or article is used in connection with a product which has similar characteristics but is of lower value. The most common display of meats designed to mislead the public are center cuts of pork loins and end cuts displayed on same platter. The price cards "center cuts," but end cuts are supplied. The same applies to loin lamb, or lamb rib chops and shoulder chops. In some instances picnic shoulders were found displayed and placarded as "picnic hams" and surrounded by genuine hams. Relatively low prices are used in all such displays. Window displays of retail cuts of beef of good quality were found marked at unusually low prices, quality considered, but in the store beef of very low grade was offered in most instances not worth the asking price.

Short weighing and over charging frequently are practiced by such dealers. Price cards which include fractions of cents

are displayed prominently. After the customer selects a piece of meat the clerk places it on the scales and quickly announces a total amount but not the weight. Some dealers of this type admitted they used fractions on their price cards because they are confusing to the average person. In case of doubt as to the correctness of the transaction the customer hesitates to question it. (U. S. Department of Agriculture Bulletin 1441.)

Advertising Can Pay

The above examples show the effect of advertising on the entire industry and not from the viewpoint of the individual retailer. Advertising, however, can become a great benefit to the meat retailer, increase the volume of business, pay its additional cost, and the retailer may get more than his regular profit. But advertising expenditures must be carefully watched because profits on sales in the retail meat industry are small.

The retailer doing a business of $1,000 weekly and spending $20.00 for advertising has an expense of 2% on sales for advertising. Inasmuch as the average percentage of profit in the retail meat industry varies from 2% to 5%, an expense item of 2% may have an important bearing upon his profit. The amount of money which can be spent profitably on advertising must be based upon a knowledge of the amount of profit the retailer is able to secure. If advertising expenses are distributed over a great number of stores, like chain stores, the expenses, of course, are greatly reduced.

Advertising is beneficial when it increases sales to such an extent that it decreases overhead expenses, and increases profits. But if it does not accomplish these results, it is usually wasteful. Since business is governed by the law of the survival of the fitttest, good advertising has often helped the retailer to eliminate competition, and increase his profits by lowering his expenses. A decision as to advertising and what to advertise must be carefully weighed; if it is not, advertising may become a waste.

Forms of Advertising

Advertising may be generally classified into direct and indirect advertising. Newspaper advertising, circulars, hand-bills, letters and posters may be considered direct advertising. Indirect advertising includes attractive window displays, courtesy towards customers on the part of the owner and clerks, a sanitary market, a known quality of meats and meat products, and also attractive wrapping paper and attractive delivery trucks. The reputation for fair dealing and other characteristics of good business will also serve to advertise a particular market.

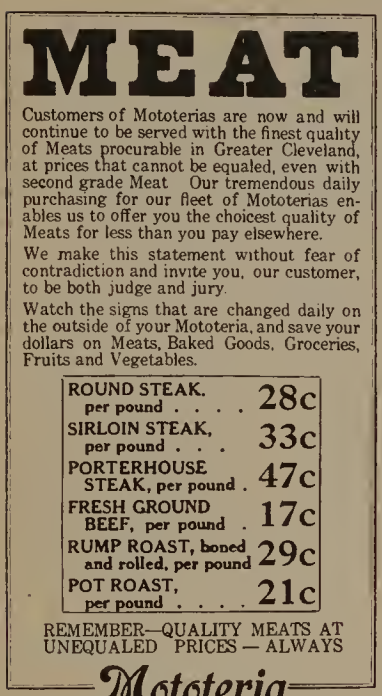

MEAT
Customers of Mototerias are now and will continue to be served with the finest quality of Meats procurable in Greater Cleveland, at prices that cannot be equaled, even with second grade Meat. Our tremendous daily purchasing for our fleet of Mototerias enables us to offer you the choicest quality of Meats for less than you pay elsewhere.
We make this statement without fear of contradiction and invite you, our customer, to be both judge and jury.
Watch the signs that are changed daily on the outside of your Mototeria, and save your dollars on Meats, Baked Goods, Groceries, Fruits and Vegetables.
ROUND STEAK, per pound 28c
SIRLOIN STEAK, per pound . . . 33c
PORTERHOUSE STEAK, per pound . 47c
FRESH GROUND BEEF, per pound . 17c
RUMP ROAST, boned and rolled, per pound 29c
POT ROAST, per pound 21c
REMEMBER—QUALITY MEATS AT UNEQUALED PRICES — ALWAYS
Mototeria

Illustration No. 149
Handbill of the Mototeria Company of Cleveland

While indirect advertising may not build up a business as fast as direct advertising, it is bound to be sound business policy if it is carried out properly. It is interesting to note the results of an investigation made by the United States government, described in the Department of Agriculture Bulletin No. 1443.

It will be noted that 74% of replies indicate that posters were seen in the markets and only 17% were influenced by newspaper advertising. Another very interesting table in the same bulletin is the one covering the replies to the question: "What do you remember about meat advertising in local stores?"

47.4% replied, reasonable prices, 25.2% replied specials, and 16% replied list of prices. It therefore, becomes very evident that the mind of the public is influenced most extensively by prices, as 88.6% of the 3 reasons given, applied to prices.

Making Up Advertisements

In making up an advertisement, there are certain fundamental facts to consider.

1. It must attract attention.

Table No. 43—REPLIES BY CITIES TO THE QUESTION: WHERE HAVE YOU SEEN FRESH MEAT ADVERTISED BY LOCAL STORES?

City	Total number of replies	Percentage replying—			
		Posters in shops	News-papers	Handbills and circulars	Street-car posters
Birmingham	90	84.4	15.6	.....	.....
Denver	80	38.8	31.2	30.0	.....
Fargo	44	97.8	2.2	.....	.....
Grand Forks	85	94.1	5.9	.....	.....
Lincoln	66	95.5	4.5	.....	.....
Minneapolis	73	54.8	24.6	19.2	1.4
New Orleans	52	86.6	9.6	.....	3.8
Oklahoma City	60	73.3	25.0	.....	1.7
San Francisco	46	65.2	26.1	8.7	.....
Washington	29	34.5	31.0	27.6	6.9
All cities	625	73.9	17.1	8.0	1.0

United States Department of Agriculture, Bulletin No. 1443.

2. It should create desire.
3. It should induce buying.

These are three fundamentals of salesmanship which also apply to salesmanship in print in the form of advertising. Another important fact to remember is that an advertisement in a newspaper should be easily visible and also readable. Illustrations Nos. 150, 151 and 152, show well drawn up advertisements of a chain store company advertising meat specials for one day. Although the prices shown are exceptionally low, these advertisements state very clearly that the low prices are for one purpose only, to make the people come to the store and get acquainted with the quality of meats handled. The advertisement states frankly that these low prices do not ordinarily prevail. Such advertisements inspire confidence.

Illustration No. 153 is a novelty advertisement of a large food store. The entire lay-out indicates that the wording and type arrangement is the work of an experienced advertising man, as it not alone attracts attention, but also creates a desire to buy.

Table No. 44—WHAT DO YOU REMEMBER ABOUT MEAT ADVERTISING IN LOCAL STORES?

Group	Total number of replies	Percentage replying—							
		Reasonable prices	Specials	List of prices	Quality	Attractive display	Cheap cuts and prices	Charts of cuts	Government inspected
American white:									
Poor class	171	49.1	24.0	15.2	5.8	1.2	2.3	1.8	0.6
Middle class	218	48.2	22.0	19.3	5.6	2.7	.9	.9	.4
Well-to-do class	242	43.4	25.2	18.2	3.3	3.7	2.5	3.3	.4
Wealthy class	205	49.7	29.7	10.7	4.4	1.5	2.0	1.5	.5
Total American white	836	47.4	25.2	16.0	4.7	2.4	1.9	1.9	.5
Colored:									
Poor class	40	55.0	20.0	22.5	.....	.....	2.5	.....	.....
Middle class	54	51.9	22.2	18.5	3.7	3.7	.....	.....	.....
Foreign:									
Finnish	21	61.9	23.9	.....	9.5	.....	4.7	.....	.....
French	14	71.4	.....	14.3	7.1	.....	.....	7.2	.....
German	20	65.0	15.0	5.0	5.0	10.0	5.0	.....	.....
Italian	21	52.4	14.3	3.3	.....	.....	.....	.....	.....
Russian	11	72.7	.....	9.1	18.2	.....	.....	.....	.....
Scandinavian	56	48.2	33.9	8.9	7.2	.....	.....	1.8	.....

AMERICAN STORES CO.
AMERICAN
Three Big Meat Specials!
Today—Tuesday Only!
ANOTHER Big, Worthwhile One-Day One-Price Meat Special to acquaint you with A&P Meat Markets.
These delicious cuts of Beef are Tender, Fresh and Government-Inspected and Sure to Please. These Meats are from our regular stock and are specially priced for one day only. Remember, we never Sacrifice Quality for Price.
Chuck Roast lb 18c
Rolled Pot Roast lb 18c
Hamburg Steak lb 18c
The Reputation which our Meat Markets enjoy for Quality Meats and the ever-increasing patronage of Particular People should convince you.
In All Our Meat Markets

Illustration No. 150
Attractive Chain Store "Leader" Advertisement

AMERICAN STORES CO.
AMERICAN
Another Big Meat Special!
ONE DAY ONLY—
TOMORROW—TUESDAY!
THESE tender Cuts are the Finest Quality Corn-Fed Beef, Government Inspected for your Protection, and Guaranteed to give absolute Satisfaction.
Bear in mind when we offer you Meats of this character at reduced prices it is for the purpose of acquainting you with our Meat Markets and we never Sacrifice Quality for Price.
Take this Opportunity to test the advantages of Shopping in A&P Markets
Finest Corn-Fed Beef!
Chuck Roast
OR
Pot Roast
lb 15c
In All Our Meat Markets

Illustration No. 151
Chain Store Advertisement Featuring One Article As Leader

AMERICAN STORES CO.
AMERICAN
Big One-Day Meat Special!
Today—Tuesday Only
In All Our Meat Markets!
IF YOU have taken advantage of our regular Tuesday Specials it is unnecessary to tell you of the Freshness and Quality of this delicious young, Government Inspected, Milk-Fed Country Veal. If you are a stranger to A&P Meat Service this is your opportunity to prove to your own Satisfaction—That It Pays to Trade in the Meat Markets where Quality Counts!
Milk-Fed Country Veal!
RIB Veal Chops lb 40c
RACK Veal Chops lb 28c
FRESH KILLED Calves' Liver lb 50c
SHOULDERS Veal lb 24c
BREAST Veal lb 18c
In All Our Meat Markets

Illustration No. 152
Attractive Chain Store "Leader" Advertisement

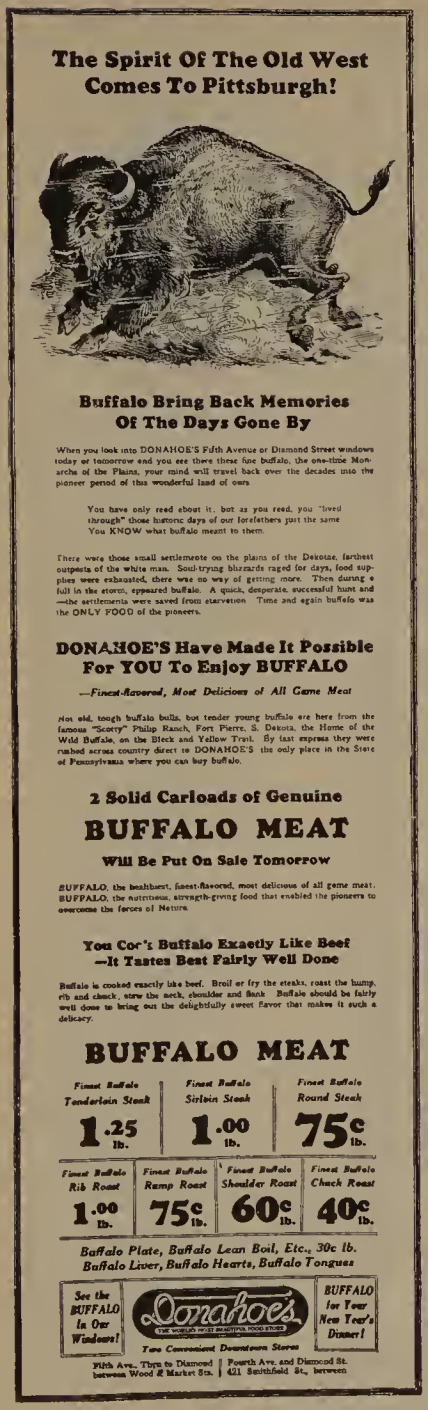
Illustration No. 154 shows another advertisement by the same firm. It will be noted that there is always something in the advertisement to attract attention. Furthermore, the lay-out is nicely arranged with the most important points of the advertisement prominently displayed.

In comparison to the easy-to-read advertisement, Illustration No. 155 shows a newspaper column set up in small type. This advertisement is of considerable length and unless it is written very attractively, it may not be read by the great majority of newspaper readers.

Another attractive lay-out of an advertisement which creates a desire to buy, is the one of "Stanford's Limited," Illustration No. 156, which is based upon quality products rather than upon low price.

In comparison to the quality advertisement, Illustration No. 159 is an advertisement based strictly upon price.

Illustration No. 158 shows a full-page advertisement of a progressive type of general market owner, whose language in the advertisement never fails to attract attention, which is, of course, the first duty of any advertisement.



The Spirit Of The Old West Comes To Pittsburgh!

Buffalo Bring Back Memories Of The Days Gone By

When you look into DONAHOE'S Fifth Avenue or Diamond Street windows today or tomorrow and you see there these fine buffalo, the one-time Monarchs of the Plains, your mind will travel back over the decades into the pioneer period of this wonderful land of ours.

You have only read about it, but as you read, you "lived through" those historic days of our forefathers just the same You KNOW what buffalo meant to them.

There were those small settlements on the plains of the Dakotas, farthest outposts of the white man. Soul-trying blizzards raged for days, food supplies were exhausted, there was no way of getting more. Then during a lull in the storm, appeared buffalo. A quick, desperate, successful hunt and —the settlements were saved from starvation Time and again buffalo was the ONLY FOOD of the pioneers.

DONAHOE'S Have Made It Possible For YOU To Enjoy BUFFALO

—Finest-flavored, Most Delicious of All Game Meat

Not old, tough buffalo bulls, but tender young buffalo are here from the famous "Scotty" Philip Ranch, Fort Pierre, S. Dakota, the Home of the Wild Buffalo, on the Black and Yellow Trail. By fast express they were rushed across country direct to DONAHOE'S the only place in the State of Pennsylvania where you can buy buffalo.

2 Solid Carloads of Genuine

BUFFALO MEAT

Will Be Put On Sale Tomorrow

BUFFALO, the healthiest, finest-flavored, most delicious of all game meat. BUFFALO, the nutritious, strength-giving food that enabled the pioneers to overcome the forces of Nature.

You Can't Buffalo Exactly Like Beef —It Tastes Best Fairly Well Done

Buffalo is cooked exactly like beef. Broil or fry the steaks, roast the hump, rib and chuck, stew the neck, shoulder and flank Buffalo should be fairly well done to bring out the delightfully sweet flavor that makes it such a delicacy.

BUFFALO MEAT

Finest Buffalo Tenderloin Steak	Finest Buffalo Sirloin Steak	Finest Buffalo Round Steak
1.25 lb.	1.00 lb.	75c lb.

Finest Buffalo Rib Roast	Finest Buffalo Rump Roast	Finest Buffalo Shoulder Roast	Finest Buffalo Chuck Roast
1.00 lb.	75c lb.	60c lb.	40c lb.

Buffalo Plate, Buffalo Lean Boil, Etc., 30c lb.
Buffalo Liver, Buffalo Hearts, Buffalo Tongues

See the BUFFALO In Our Windows!

Donahoe's — THE WORLD'S MOST BEAUTIFUL FOOD STORE

BUFFALO for Your New Year's Dinner!

Two Convenient Downtown Stores

Fifth Ave., Thru to Diamond between Wood & Market Sts. | Fourth Ave. and Diamond St. 421 Smithfield St., between

Illustration No. 153

Newspaper Advertisement Which Creates Attention

An eastern chain store advertiser uses the community paper for meat advertising. He uses the entire front page, which really makes it appear as if the entire newspaper were published by the chain store operator.

The great majority of newspaper advertisements of meat retailers lack attractiveness. Instead of trying to be advertising specialists, retailers will usually get better results by leaving the composition of their advertisements in the hands of an experienced newspaper advertising man.

The advertising of the great majority of meat dealers lacks the appetite creating descriptions of meat. Such statements as "choice beef," "native young steer," "young pig pork" and "prime rib roast," hardly have a tendency to create an appetite.

Instead of leading the mind of a newspaper reader to the meat in the meat market, a greater desire is created if the products are visualized, ready to eat on the table. As an example, instead of using an expression such as "young spring chicken," the trained advertising man will probably say a "nice browned chicken on your table tomorrow." This same principle applies to all meat products, for they all look more appetizing on a table than in a meat market.

BEST Butter In Pittsburgh!

SOMETHING NEW!
FISH SAUSAGE

(Patent Applied For—Infringements Will Be Prosecuted)

A DONAHOE Invention—Will Be Sold for the First Time TOMORROW!

Always first in Pittsburgh with the new and unusual in foods DONAHOE'S again prove their leadership when they introduce to Pittsburghers and the world

FISH SAUSAGE

—a most appetizing, delectable food, made from choicest fresh halibut and red salmon—the fish are thoroughly trimmed, bones, etc., removed, then the choicest cuts are ground and seasoned with celery, parsley and the finest aromatic spices. We're sure you'll say it's the finest sausage you've ever tasted.

The children will enjoy eating fish in sausage form. There are absolutely no bones—you can let the Little Ones have their "fill" of this essential food, so rich in iodine, the goitre preventative.

DONAHOE'S Fish Sausage is made the day you get it—absolutely FRESH. Fry as you would other sausage for a REAL fish treat. **60c lb.**

DONAHOE'S Fish Sausage APPEALS TO YOUR TASTE—PLEASES YOUR PALATE! Really and truly, it is SIMPLY DELICIOUS

DELICIOUS Apples

No wonder they're called DELICIOUS—everybody agrees that they ARE delicious! Fine, ripe, perfect apples, sound to the very core. We've priced them low at, 8-quart chip **59c**

Delicious or Jonathan Apples large size the dozen 33c

DELICIOUS STRAWBERRY PRESERVES —packed by Lutz & Schramm—pure fruit and sugar—a wonderful spread—2-pound jar for . . **49c lb.**

Del Monte Peaches 6 to 9 halves in small can **3 cans for 49c**

DONAHOE'S My-Te-Good cut green Stringless Beans, 2 cans 29c.

Pure Maple Syrup From Somerset County, Penna. $3.25 Value gallon can **2.65**

DONAHOE'S My-Te-Good Brand Country Gentleman Sweet Corn. . 3 cans for 39c

MY-TE-GOOD Fancy Sweet Peas

—with a wonderful flavor, the new crop; lay in a supply while the price is low—80c value **3 cans for 49c**

Fifth Avenue Tomatoes whole—hand-packed—REAL 75c value **4 cans for 49c**

Skinless Whole Figs From Texas, $1.15 quart jar for . 83c
Argo Red Salmon, tall 1-pound cans, special, 2 for. .59c
California Blue Ribbon Figs, priced low at, 2 pkgs. for 49c
Cocoanut in bulk, medium thread—very special, lb. 25c

DONAHOE'S FRAGRANT Special Blend COFFEE

—only the very finest Coffees can be compared with this famous DONAHOE blend. Bouquet, flavor and body are all you'd expect in coffee priced much higher. It is regularly sold at 3 lbs. for $1.15. Special all this week

3 Pounds for 95c

Fifth Avenue Orange Pekoe Tea Balls, 12 for 25c.

Help the Down-and-Outer!
Salvation Army Drive

CLOTHES PINS Made of best hard wood—3 dozen in a carton jar **21c**

Donahoe's THE WORLD'S MOST BEAUTIFUL FOOD STORE

Sunsweet PRUNES medium size—2-lb. carton; 25c regularly, 31c— **25c**

Two Convenient Downtown Stores

Fifth Ave., Thru to Diamond between Wood & Market Sts.

421 Smithfield St., between Fourth Ave. and Diamond St.

Illustration No. 154

A Well Arranged Lay-out of An Advertisement.

Sky-blue Monday

It was last Monday—the day after the big rain that saved the crops and the hank-notes for Minnesota and the Northwest.

The whole countryside smiled in the confidence of June sunshine after rain — as we rolled smoothly out of town on the road to Ocoee.

Mad-o-Sweet Farm located up ahead—the white buildings clean cut against green fields in the morning light. Trucks of the neighboring farmers stood in the driveway as we turned in off the highway—trucks whose owners were busy in the weighing-room with the poultry that they had brought to Witt's Mad-o-Sweet Farm for the market.

We jumped saids with more agility than grace when an innocuous looking gunnysack at our feet began to move mysteriously about, and out stepped our feathered friends — only to be transferred to the great cages in the feeding room beyond.

THE FEEDING ROOM

Gentle reader—it is like a thousand summer mornings at rock-crowing time—with a metropolis of farmyards all doing duty simultaneously!

Here it is that the scientific feeding goes on—for days the birds are tended and fed and fattened for the market. It's the answer to the riddle of why the poultry at Witt's is so choice and tender—though, as the ad-man says, "it costs no more than the ordinary."

"THE FLYING SQUADRON"

we dubbed the pickers working like mad magic behind the row of birds suspended over the great vats that catch the feathers.

Clean and plump, the smooth picked poultry is placed on rapidly filling racks and whisked off into the refrigerating plant adjoining.

Small wonder that Witt's can give quality at the price of the mediocre—when they have such equipment for handling the problem of mass food production. There is no waste—even the by-products pay their way at Mad-o-Sweet.

BUT THE HEN HOUSE

(The printer's put his foot down: no more space; we will have to tell you about that next Friday.)

Illustration No. 155

Reading Column Advertisement

"Eat Fish Once a Day"
Be an Epicure
Who would not be an epicure when it is so easy to choose one's foods from the finest that the whole world offers. For instance, this Gaspe Salmon is acknowledged to be the finest of all the tribe of salmon and here it is at its best ready for your order. If you want something that is extraordinarily delicious, we strongly recommend Boiled Gaspe Salmon and Green Peas.
Genuine Gaspe Salmon—end cuts—lb. 40c
Centre Cuts and Slices—lb. 45c
Fresh-Caught Mackerel—lb. 12½c
Veal Chops—with or without kidney—lb. 38c
Forequarters of Ewe Lamb—lb. 25c
New Montreal Spinach—lb. 18c—3 lbs. 50c
Hawaiian Pineapples—each 18c—3 for 50c
Atlantic Halibut
Atlantic Cod
Roe Shad
New York Soles
Stanford's Special Coffee, lb. 70c
Fresh-Caught Dory
Fresh-Caught Whitefish
Fresh Lake Trout
Fresh Brook Trout
Stanford's Limited
128 Mansfield Street
12 Telephones-Uptown 6300

Illustration No. 156

An Advertisement Creating Desire

A greater demand and desire will be created by picturing meats either verbally or actually in the most appetizing manner. That this fact is realized by leading meat retailers and advertisers is shown by the advertisements of prominent meat packers in the industry. They seldom show a product in the new state but usually in the most appetizing manner, ready to serve.

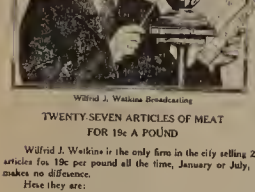
A tendency on the part of retail meat advertisers to use steer heads, hog heads, and other cuts of meat must be considered a disadvantage as the picture of the live animal does not serve to create an appetite.

Opportunities for Advertising

Direct mail advertising, posters and novelties can be made to serve their purpose in practically every happening of our economical life. They provide ample opportunity for advertising by the progressive meat retailer. A new resident moving into town may receive a card or a letter inviting the newcomer to

WILFRID J. WATKINS

OPERATING CHAIN OF ORIGINAL 5C, 10C, AND 19C. MEAT MARKETS — EXECUTIVE OFFICES, SIXTH ST. & SUSQUEHANNA AVE. PHILADELPHIA — OPERATING CHAIN OF VICTOR MEAT COMPANY



Wilfrid J. Watkins Broadcasting

TWENTY-SEVEN ARTICLES OF MEAT FOR 19c A POUND

Wilfrid J. Watkins is the only firm in the city selling 27 articles for 19c per pound all the time, January or July, it makes no difference.

Hese they are:

19 CENTS POUND

Bolar Roast	19c
Rump Roast	19c
Round Roast	19c
Pinbone Roast	19c
Rump Steak	19c
Porterhouse	19c
Round Steak	19c
Veal Chops	19c
Rump Veal	19c
Sirloin Steak	19c
Shoulder Veal	19c
Leg Veal	19c
Rack Veal	19c
Crow Cut Roast	19c
Cooked Tube	19c
Liver Pudding	19c
Butcher's Roast	19c
Shoulder Mutton	19c
Pork Chops	19c
Rack Lamb	19c
Picnic Shoulders	19c
Ends Ham	19c
Fat Back	19c
Corned Beef	19c
Pure Pfeil Lard	19c
Rolled Shoulder	19c
Skirt Steak	19c

OPEN FRIDAY NIGHT

The largest independent meat dealer in Pennsylvania

THE ORIGINAL

WILFRID J. WATKINS

5c, 10c & 19c Meat Stores

18 Stores — 11 OF THE 5-10-19 CENT KIND . . . 4 OF THE OLD FASHIONED KIND

5600 West Girard Ave.
6121 Woodland Ave.
1540 Ridge Ave.
2520 Ridge Ave.
2931 North 22d St.
11 East Girard Ave.
3035 Darby Girard St.
541 East Hilford Ave.
1616 Venango St.
5131 Wakefield St.
5276 North St.
20th and Jackson Sts
2115 North 24th St.
2119 North Front St.
2159 North 5th St.
4041 Frankford Ave.
2706 Ridge Avenue
6737 Mer Bleigl, Merrgren
1902 Ridgeshore Ave.
4005 Woodland Avenue
20th and Girard Streets
5857 Germantown Ave.
5603 Hermitta Avenue
2327 Girard Street

5612 Germantown Ave.
3441 South 2d St.
4341 and Master Sts.
2515 Kensington Ave.
2901 Wheeler St.
2815 North 5th St.
2901 Frankford Ave.
1923 West Columbia Ave
2519 North 6th St.
2d and South Sts.
11th Lancaster Ave.
2361 North 2d St.
845 Belle Ave., Darby, Pa.
Ridge Ave. and Parke St
1905 North Broad
2322 E Huntingdon St.
4348 Germantown Ave.
2044 Richmond Street
26th and Oliver Streets
2044 Richmond Street
4005 Woodland Avenue
4102 Merbet Street.

56TH AND MARKET STS. DESIRES GOOD MEATS

Rector of Church of Redemption Sends "Call" To Wilfrid J. Watkins

1604 red Merkal St
Phila Dec 6, 1925

Mr. Wilfrid J. Watkins
My Dear Sir: There is to my opinion no substitute for good meat, and when it can be obtained at a reasonable price there is no reason for any one of the Rector of those in his flock to go elsewhere.

I have not felt cordially to urge you with regard to securing a store as it properly is not entirely suitable for me to do such a thing, but I feel in a position to offer it. I am writing you because I see you represent that which the district really desires and feels the need of in this locality. I see it is all advertised I will attempt to meet you and see if terms and matters are agreeable. I must very truly yours,

Very truly yours,
Wilfrid J. Mcfrindal
Rector

BEEF—AND WHY

The question of quality and price of beef is still being discussed among the readers of the Bulletin. Below is the opinion of one who is in the meat business. Mr. Watkins might be considered a prejudiced party in this discussion, but those who feel the quality is not being maintained are invited to submit letters which will receive equal consideration.

To the Editor, The Bulletin:
Philadelphia, Dec. 8, 1925

Sir: Wilfrid J. Watkins' letter in the Bulletin of December 1 has been read with interest by many of my customers, and I am writing to say that I am in full accord with the views he expresses.

Many of my customers have been buying meat from me for years, and I have always tried to give them the best quality for the money they could afford to pay. We have always had the reputation of selling the best meat in the neighborhood, and I am proud of it.

Recently, however, I have been forced to lower the quality of the meat I sell, because my customers have been unable to pay the prices I was asking for the better grades. I am sorry to say that I have had to buy cheaper meat than I like to sell, and I am sure that many other butchers are in the same position.

I am glad that Mr. Watkins has taken the matter up, and I hope that something will be done to relieve the situation.

Yours truly,
JOHN BROWN

WHAT HE LEFT

To my wife, I leave her memory and the knowledge that I loved her as only God in the thought I were.

To my son, I leave the privilege of earning his own living.

To my daughter, I leave $20,000 in her self-sacrifice, and I hope she will be sure to the unfortunate husband I may have.

To my sister, I leave the prayers that she will take some other good brother in case she does not care to do so herself.

To my brother, I leave the prayers that he take some other good brother in case he does not care to do so himself.

57,000 CUSTOMERS

By Wilfrid J. Watkins' Glee Club Methods. Daily News in Road rise of Fifth West Side.

The Daily Journal
Thought it patent to the deed"—Carlyle.

When Wilfrid J. Watkins came down the plank of the Pennsylvania Valley and opened up his meat store at Fifth and Susquehanna avenue, across the Tidal Basin, the young man marched into abundant opportunity for conquest thereby. He expected this thought to be the kind of thing men and boys—lovers of beef. He expected to sell meat to them, and they would come to him when they needed the meat. Customers? Yes, he expected customers. Wasn't he a conquering all-conquering hero? He was that. He was a meat merchant.

His own father is a meat merchant. He expected two sales of beef steer—the United States Market and the Wilfrid J. Watkins' in the old Meat Board Stalls—are the best. Today he has left all the Meat Boards and lots of the Trade.

The Value were the ordinary hard except that they were more efficiently run. But he conducted open to the end by the

Well now it was possible to sell many kinds of meat very cheap, by and large, and make a profit. That is exactly applying the 5c, 10c and 19c idea.

His stores offer 21 meats or more products every day of the year at 19 cents a pound.

The stores offer 5 meats or more products every day of the year at 5 cents a pound.

There seems to come no matter what the price may be at the Chicago and Omaha wholesale markets.

The result is that 21 days recently, when what they call here 19 cents is the price, they sold more pounds of meat than any other 21 days in the history of the business. Customers were getting "bargains" indeed, and they are served efficiently and the quality of the meat for which they pay.

ARMOUR PLANT EMPLOYEES

Stimpson, 1621 Ridge Ave. Will Tee Off 9:30 and Are Out to Knight of Columbus 18th, Friday, Jerseys 15c

The Armour organization will give a talk there Friday evening, when 15 start on brighter of Celebrities Hall with real Nature stories by Mr. Mervyn Wheeler. Some stars of a dozen games last Monday evening. Armour store lead. All readers who refuse to shut or side Jubal Early Lee walk it round. Sit Skinner who as a trade and profession has been in the car passing hours patterning out of the hours since the Philadelphia the house to go 2707 South Delaware street.

The committee in groomers Mrs. Brooks, Edgar Allen Poe, Gen. Casey Chase, Ernest Hallen Poe, and Mr. Mervyn Wheeler the discipline of temperance this everything will be done to weaken the endeavorship, and greatly the lately "stand" goes will be a true criterion from the Lehigh, and a formation of total joining men with us out for hearty, will answer like "Bob at the Ball."

AN ARMORE APPEAL

A Written J. Watkins Exhibits Moral Store to Wholly Needed There

Ardmore, Pa
December 7, 1925.

Wilfrid J. Watkins,
Dear Sir:

I read your article in Fairmont Telegram concerning people to serve their wants in a proper store or needed store here in the Tri-Ard Spring corner Spring Mill and Montgomery Ave. Short is, I am sure, a place that would be a benefit to the hundreds of worthy workers, artisans and mechanics. I talked with a score of householders the past few days. We appointed your picture The Telegram with the prices marked by Ardmore numbers.

Try to what we have to pay here. Hemp steak . . . . . 10c a lb
Sirloin . . . . . 10c a lb
Veal cutlets . . . . . 10c a lb

I see you Mr. Watkins, that your address is Ardmore would be a real gain. If you can't see your way clear to establish a 5 10 19c meat store here, why not plan to open a Private Deal for good quality Strike-prices in groceries, vegetables and fruits.

We shall await anxiously to hear the latter part of your letter. The Association of Ardmore Merchants is dead. Send $100 to your account in the Ardmore Bank.

Hoping to see Wilfrid J. Watkins' store in Ardmore soon, I am

Yours truly,
DAN. WILKINSON

WHAT HE LEFT

To my wife, I leave her memory and the knowledge that I loved her as only God in the thought I were.

To my son, I leave the privilege of earning his own living.

To my daughter, I leave $20,000 in her self-sacrifice, and I hope she will be sure to the unfortunate husband I may have.

To my sister, I leave the prayers that she will take some other good brother in case she does not care to do so herself.

To my brother, I leave the prayers that he take some other good brother in case he does not care to do so himself."

Where Oh?

A small boy recalled him a brother when left a story at the movies and ordered it right "quick" as he can.

And phase give us many with more "Oh, you little thing," he cried. "Oh, you are wonderful get a special overhaul of the first degree worth."

HOLIDAY FOOD DISPLAY AT 917 NOBLE STREET

Meats and Related Products to Hold the Stage at Armours' Tomorrow night

Try Wilfrid J. Watkins Force to Join in Unique Christmas Celebration

On Sunday December 20 from 2 to 5 P. M., The Armour plant 917 Noble street will be a center of the city of Holiday Foods, the greatest among them being the International Christ Show, at Chicago, which was opened by the Duke of Wales, who sent his champion 8c0 Knee of the Fairies from his ranch in the Province of Alberta.

The exhibition, at 917 Noble street and Margaret Moore "at its good levels of the opportunity of taste and smell, senses that lurks in a stage way before they are broken out by the heavy Christmas feasting, which begins on the following day.

The demonstration will include more varieties of meats than a dozen of the best specialty stores stocked under one roof. Hundreds of delicacies will be served to guests. Representative of the Short Indian Hotel, a chief, which he spent in the Indian service will lend an to his hospitality.

A cafeteria style lunch is to be served from 9 A. M. to 5 P. M.

An entertaining feature of the great exhibit will be the presence of the working force of Wilfrid J. Watkins, representing the Regal Harvest by a Philadelphia retail meat sales organization. Each employee has been given some number that the ceremonies at the Noble street store will be of every kind. It is announced that each employee served on the Grand Chief of the Order of Lights the Grand Chief.

Notwithstanding he is one of the busiest of business men, Wilfrid J. Watkins has also taken time to show a real interest in the Holy. The latter interest in my efforts to give the all Purity Meat Store to Store. I know of no one who has done more than Wilfrid J. Watkins

Illustration No. 158

Full Page Attention Creating Newspaper Advertisement

deal at a particular market. The birth of a child will induce a progressive retailer to congratulate the mother and welcome a future customer. A wedding may lead to an invitation to the bride to make a certain meat market her headquarters. In fact, so many opportunities exist for advertising for the retailer that they are too numerous to mention.

Buehler Brothers
BUSY MARKETS
419 Sixth Avenue
412 Locust Street
Specials For Saturday, July 3rd
Des Moines' Leading Cash Markets
HAMS Smoked Picnics. Sugar Cured. 6 to 10 Pound Average. Lb. 22c
Rib Boiling Meat, Pound 8c
Beef, Pot Roasts, Fancy, Pound 10c
Cheese, Brick No. 1, Whole or Half, Lb. 20c
Longhorn Cheese, Wisconsin No. 1, Pound 25c
Fancy Beef Roasts, Shoulder Cuts, Lb. 12½c
Bacon Squares, Sugar Cured, Pound 22c
Cuts From Native Beef
Sirloin Steaks or Roasts
T. Bone or Porterhouse Steaks
Tender Chuck Steaks or Roasts
Choice Cut Short Steaks
Lb. 15c
PURE LARD, BULK 2 Pounds For 35c
Peas No. 2 Size Can, Sifted 8c
Corn No. 2 Size. Can 8c
The Home of Choice Meats at Lowest Prices!
Salmon Tall Can 14c
Buehler Brothers
BUSY MARKETS
Tomatoes, Large Can, 2 For 25c

Illustration No. 159

An Advertisement Featuring Prices.

MEAT MARKET
MEATS THAT YOU CAN EAT
AT PRICES YOU CAN MEET
HANDLED IN THE MOST SANITARY WAY
OYSTERS AND GAME IN SEASON
CHOICE STEAKS CHOPS

Illustration No. 161

Attractive Window Displays Are One Effective Form of Advertising

Beegle's
GOOD MEATS

Are you one of the many thrifty housewives saving money by doing your meat shopping at our clean Sanitary Markets?

Chuck Beef Roast, lb.	18c
Rib Roast Rolled, (No Bone) lb.	25c
Folger's Hams, whole or half, lb.	18½c
Folger's Bacon, 3 to 5 lb. strips, lb.	15c and 18c
Fancy Fresh Dressed Chickens, lb.	30c
Fresh and Clean Hamburg, 12½c lb., 2 lbs.	20c

Pork Tenderloins—Beef Tenders—Calf Liver—Sweet Breads

These Prices Are Good Until Thursday, Jan. 24

TASTY DISHES FROM INEXPENSIVE MEAT CUTS

SMOTHERED BEEF

3 pounds chuck of beef, 3 onions sliced, 3 tablespoons oil or drippings, 2 tablespoons mild prepared mustard, flour mixed with salt and pepper, 1 teaspoon celery seed, 1 cup strained tomatoes. Dredge meat with flour. Brown well in a heavy pan. Brown onions in oil or drippings and add mustard, celery seed and tomatoes. Pour this sauce over the meat and cook slowly three hours or more on top of the stove or six hours in a fireless cooker.

Beef Chuck, lb. 18c

BAKED HAM

Remove skin, rub one half cup light brown sugar into the fat and press a dozen whole cloves into the fat surface. Place ham in a roasting pan, adding a cup of cider or hot water, and put into a moderate oven. Cook half an hour to the pound or until meat is tender.

Folger's Hams, Whole lb. 18½c

If You Want a Different Breakfast
"BEEGLE'S TOMATO PORK SAUSAGE!"

Beegle's Three Markets

SUMNER & WESTERN	MAUMEE & SOUTH	BROADWAY & SOUTH
Bell. Adams 4433; Home, Wal. 395	Adams 3378	Broadway 152

Illustration No. 160

A Well Arranged Mailing Piece in the Form of a Large Postal Card Used by a Progressive Toledo, Ohio, Retailer

(Note the Recipes for Smothered Beef and Baked Ham.)

Table No. 45

AVERAGE PERCENTAGE OF SALES SPENT BY STORES FOR ADVERTISING

Stores	Percentage of Sales
Cleaning and Dyeing	3.3
Coal	0.7
Department Stores I.	2.0
Department Stores II.	2.2
Department Stores III.	2.6
Department Stores IV.	3.2
Department Stores V.	3.3
Department Stores VI.	3.1
Drug Stores	0.7
Electrical Shops	1.0
Florists	1.5
Furniture	3.7
General Merchandise	1.5
Groceries	0.3
Haberdashery	3.3
Hardware	0.8
Jewelry	3.1
Meats	0.7
Men's Clothing	2.0
Millinery	2.2
Music Stores	3.3
Restaurants	3.1
Shoe Stores	2.9
Specialty Shops	4.1
Stationery	1.5
Women's Wear Shops	3.1

Note: Department Stores:

I. Sales under $250,000.
II. Sales from $ 250,000 to $ 499,999.
III. Sales from $ 500,000 to $ 999,000.
IV. Sales from $1,000,000 to $3,999,999.
V. Sales from $4,000,000 to $9,999,999.
VI. Sales over $10,000,000.

CHAPTER XXXI

WAGES AND SYSTEMS OF PAYMENT

The largest expense item in conducting the retail meat business is for wages or salaries. It would seem, therefore, that this most important item should be studied more closely by the meat retailer than any other miscellaneous expenses.

Meat cutters and clerks are cautioned to practice economy on paper, twine, light and other minor expense items. In fact, more attention is generally paid to stopping small expenses which is, of course, advisable but comparatively little attention is given to the most important expense, namely wages. While small items are being saved to stop a small leak, the big hole where money is freely floating out is left wide open.

As the cost of living is advancing, it is but natural that wages in the retail meat industry should also increase. From all statistics, which are available, the increase in wages in the retail meat industry has been exceptionally rapid in recent years.

Wage Increase In Industry

By comparing the results of various investigations made in the retail meat industry, it will be discovered that there has been a great advance in wage percentages during the years 1919, 1924 and 1926. In the report of an investigation made in 1919, by the Bureau of Agricultural Economics of the United States Department of Agriculture, described in Bulletin No. 1317, relating to wages in individual markets and chain store branches, the following results are given.

Table No. 46

WAGES AND SYSTEMS OF WAGE PAYMENTS
RESULTS OF INVESTIGATION (1919)

Percentage of Wage Expense in Individual Markets and Chain-Store Branches.

Individual Markets

Annual Sales

$ 25,001 to $ 50,000	9.89%
50,001 to 100,000	9.20%
100,001 and over	8.14%
Semi-wholesale trade concerns (30 to 80% hotel & restaurant trade)	5.97%

Chain Stores

Annual Sales

$ 25,001 to $ 50,000	9.83%
50,001 to 100,000	9.46%
100,001 and over	7.78%

Courtesy United States Department of Agriculture, Bulletin No. 1317

This table shows very clearly that individual markets investigated doing a business from $25,000 to $100,000 per year, had a wage expense on sales of between 8 and 10%. The meat retailer who compares the figures of 1919 to those of today, will probably find that there is considerable difference in this percentage. This is brought out by the facts discovered in another investigation made by the same bureau and reported in Department Bulletin No. 1442. This investigation was made by Kelsey B. Gardner and shows the following results for the year 1923.

Table No. 47

WAGES AND SALARIES IN INDIVIDUAL RETAIL MEAT MARKETS IN 1923

Arranged by class of service, profit and loss groups, and annual volumes of sales.	Number of Stores	Salaries and Wages
Carry stores:		
Profit group—		
$14,000-$ 25,000	6	12.03
25,001- 50,000	15	11.96
50,001- 100,000	5	13.56
Over $100,000	5	11.34
All profit stories	31	12.13
Loss group—		
$14,000-$ 25,000	2	19.56
25,001- 50,000	2	16.09
50,001- 100,000	3	11.19
All loss stores	7	14.98
Profit and Loss Combined—		
$14,000-$ 25,000	8	13.91
25,001- 50,000	17	12.44
50,001- 100,000	8	12.67
Over $100,000	5	11.34
All carry stores	38	12.66
Limited—delivery stores:		
Profit group—		
$14,000-$ 25,000	1	8.46
25,001- 50,000	9	12.81
50,001- 100,000	7	13.62
Over $100,000	6	12.51
All profit stores	23	12.79
Loss group—		
$14,000-$ 25,000	4	14.21
25,001- 50,000	3	15.36
50,001- 100,000	1	15.04
All loss stores	8	14.75

Profit and loss combined—		
$14,000-$ 25,000	5	13.06
25,000- 50,000	12	13.44
50,001- 100,000	8	13.80
Over $100,000	6	12.51
All limited-delivery stores	31	13.29
Unlimited-delivery stores:		
Profit group—		
$14,000-$ 25,000	2	17.27
25,001- 50,000	16	13.51
50,001- 100,000	23	12.92
Over $100,000	6	12.12
All profit stores	47	13.20
Loss group—		
$14,000-$ 25,000	3	16.13
25,001– 50,000	3	17.06
50,001– 100,000	6	12.71
Over $100,000	1	8.66
All loss stores	13	14.19
Profit and loss combined—		
$14,000-$ 25,000	5	16.58
25,001- 50,000	19	14.07
50,001- 100,000	29	12.87
Over $100,000	7	11.63
All unlimited delivery stores	60	13.41
All individual retail stores	129	13.16

Courtesy United States Department of Agriculture, Department Bulletin No. 1442

4% Increase In 4 Years

Analyzing the above figures, it will be noted that all profit stores show a wage percentage on sales of from 12.13% to over 13% in delivery stores, or an increase of practically 3 to 4%, over the figures of 1919. While the above tables represent investigations made in only 129 markets of various types, independent investigations seem to confirm the results, and to show them to be conservative. They may be consdered to apply to the average market of that type.

Latest Statistics

More figures on the subject of wages are described in the very interesting investigations made by Horace P. Secrist, Ph. D., Director of the Bureau of Business Research, Northwestern University, School of Commerce, in the bulletin issued by the Institute of American Meat Packers. Mr. Secrist gives the following results of his investigation, which was also made in 1924:

WHAT IS THE WAGE BILL AS A PER CENT OF SALES IN RETAIL MEAT SHOPS?

Typical Amounts For All Stores

On the average, the wage bill as a percent of sales is 11 to 15 per cent. But such an amount does not tell the whole story. It needs to be supported by detailed figures in which differences in location of shops, their size, and success are considered. What is true for all shops on the average, is not necessarily true for individual ones when these differences are noted.

Before these differences are considered, however, something more needs to be said about the general average. The most common amounts of wages as a proportion of sales for Chicago, Cleveland, and New York, individually, was from 11 to 15 per cent. When, however, the corresponding expenses of the middle 50 per cent of the amounts in each of the cities are considered, the proportions range from 11.14 to 15.14 in Chicago; 10.97 to 16.35 in Cleveland; and 11.08 to 16.18 in New York. Moreover, for the three cities combined, the middle 50 per cent of the amounts from 11 to 15.48 per cent of sales.

The Wage Bill For Stores Of Different Size

For all the stores studied, the larger the store, the smaller the wage bill as a per cent of sales.

a. The stores which are called "less-than-one-man"—that is, stores with too small a volume fully to occupy the time of one man, and almost certain to be unsuccessful—had a wage bill as a per cent of sales of from 20 to 24.
b. In one-man stores, the characteristic wage bill was from 13.17 to 17 per cent of sales.
c. In two-man stores the amount is from 11 to 15.
d. For three-man stores, it is 10 to 14.
e. For four-man or larger stores, 8 to 12 per cent of sales.

The difference between the wage bill in one-man stores and in less-than-one-man stores is 7 cents out of each dollar of sales; between two and one-man stores, 3 cents out of dollar of sales; between three-man and two-man stores, 1 cent; and between four-man and three-man stores, 2 cents. The greatest relative saving in wages as a per cent of sales, therefore, occurs between two-man and one-man stores and between four-man or larger and three-man stores.

These amounts may be called **most common.** If a somewhat larger group of stores is considered—for convenience, the middle 50 per cent—the common per cent of wages to sales for less-than-one-man stores is from 18.25 to 24.75. For one-man stores, it is from 13.17 to 18.77; for two-man stores, 11.00 to 14.87; for three-man stores, 10.78 to 13.75; and for four-man or larger stores, 8.80 to 12.07. That is, the advantage associated with the larger shops holds not only for the most typical amounts, but also for all stores of each group which we have termed the middle 50 per cent.

Table No. 48

AVERAGE AMOUNTS OF WAGES FOR STORES MAKING A PROFIT OR SUFFERING A LOSS OVER THE PERIOD STUDIED

City	Average Amounts of Wages—Per Cent of Sales		
	All Stores	Profit Stores	Loss Stores
Total	12.54	12.22	13.96
Chicago	12.29	11.86	15.09
Cleveland	12.86	12.50	14.61
New York	13.02	13.34	12.41

Courtesy—Institute of American Meat Packers
"Expenses, Profits and Losses in Retail Meat Stores"

Table No. 49

MOST COMMON AMOUNTS OF WAGES FOR STORES CLASSIFIED BY SIZE

Size of Store	Most Common Amounts of Wages— Per Cent of Sales			
	Total	Chicago	Cleveland	New York
All Stores	11 to 15	11 to 15	11 to 15	11 to 15
One-man	13 to 17	13 to 17	15 to 18	14 to 18
Two-man	11 to 15	11 to 15	10 to 14	12 to 16
Three-man	10 to 14	10 to 14	10 to 14	11 to 15
Four-man or larger	8 to 12	9 to 12	.....	8 to 12

Courtesy Institute American Meat Packers
"Expenses, Profits and Losses in Retail Meat Stores"

The last investigation mentioned above, covered markets in the cities of Chicago, Cleveland, and New York City, and are perhaps not a guide to the entire United States, inasmuch as New York City and Chicago are known to have the highest wage scale in the United States. Investigations made by the author disclose the fact that the average wage scale for the typical meat market will average between 11 and 14% on the sales dollar.

All investigations also bring out the very important fact that the item of wages constitute two-thirds of the expenses in the retail meat industry. These facts, however, should not let the retailer believe that if his own wage percentage is equal to the one shown, that he is doing good business, rather, if the retailer knows his wage expense, the main object is to reduce it to the lowest possible figure.

Causes For High Wage Percentage

The wage percentage is always figured to apply on total sales. Therefore, the increase or decrease of wage percentages is influenced by sales. In analyzing the causes for small sales per man which are responsible for a high percentage of wage expenses it is found that there is not only one, but several reasons which may cause high wage percentages. These are:

A. Small sales per customer.
B. Irregularity of buying hours and days.
C. Inefficient store lay-out.
D. Absence of modern labor-saving equipment.
E. Paying wages for skilled labor where it is not required.
F. Typical wage payments now in use do not furnish an incentive to the employee.

By converting the wage percentage into actual dollars and cents, the high cost of retailing meat is quickly realized. For an example, if a retailer has a wage expense of 12% on sales, it means that for every $100.00 worth of meats sold, the retailer is paying out $12.00 for wages. If a meat cutter received wages of $35.00 per week, it further indicates that his sales are less than $300.00 per week.

Small Sales Per Customer

The sale per customer has, of course, a great bearing upon the wage percentage. There is a great difference in the amount of actual sales per customer. There are markets where the average sale per customer runs around 40 cents. This applies usually to markets in neighborhoods where very low-priced meats are sold and where the demand is greater for chitterlings than for fancy loin lamb chops. In contrast to such a market there is the type of market catering exclusively to a better class trade, buying high-priced meats. Here the average sale may amount to over $1 to $1.50 per customer.

The clerk in the low-priced market is handling a volume by weight probably equal to the clerk in the fancy meat market. In dollars and cents value, however, he handles only 40% of what the other clerk sells. The market owner who sells 3 lbs. of porterhouse steak at 60 cents per lb., or at a total of $1.80, is in a better position than the clerk who handles 3 lbs. of hog liver at 10 cents per lb. For that reason, the wage problem is of greater importance to the market selling low-priced meats than in the market handling high-class prime meats. For instead of handling 3 lbs. of meat at $1.80, the low-priced market is handling 3 lbs. of meat at 30 cents. For that reason, the low-priced market must handle a much larger volume of meats on a pound basis, than the prime meat market.

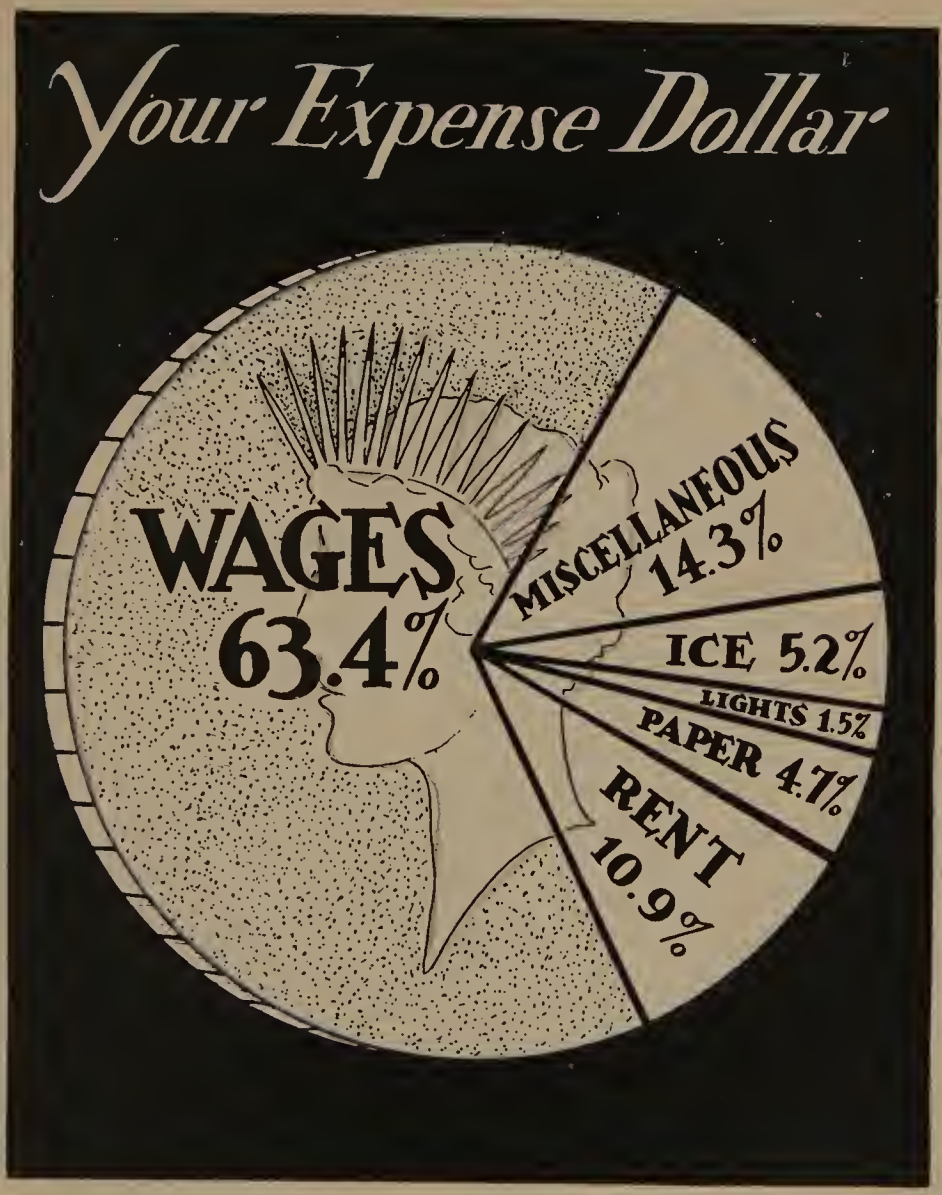


Illustration No. 162

The Expense Dollar of the Typical Meat Retailer.

Irregularity In Buying Hours and Days

The irregularity of buying hours on the part of the public has also a tendency to increase the high cost of wages. This varies considerably, of course, with the kind of business conducted, but in the average typical meat market, there are hours during the day when there is a very limited amount of work

done requiring a great deal of skill. At the same time, the market owner is compelled to pay wages for skilled labor. During the rush hours, everybody is taxed to the maximum and additional men could be used to serve the trade.

Certain wide-awake retailers who have realized the importance of this subject have trained apprentices to displace high-priced labor, and by proper training have brought about a reduction in their wage expenses. They have discovered that by properly training employes into the principles of salesmanship, that a young man can take meats off a platter and sell them equally as well as a high-priced meat cutter, who only performs skilled labor one or two hours per day.

Inefficient Store Lay-out

The subject of laying out a store has been fully discussed in the chapter on "Market Lay-out," which shows the great influence upon lay-out as related to wages.

Absence Of Modern Equipment

Some of the principal advancements which have been made in the labor saving equipment are the modern scales, cash registers, meat grinders and slicers. The importance of one of the greatest advancements made in equipment for the retail meat industry is not as yet fully realized by some retailers namely, the modern electric meat cutting machine, which has brought about great savings in the economical operation of a market.

While the average sales per clerk are around $300.00 to $400.00 per week, markets equipped with the modern electric meat cutters, have been able to do a business of $600.00 to $700.00 per week. It can readily be seen what an enormous influence the electric meat cutter is having upon economical meat retailing and reducing the wage expense.

The popularity of these machines is steadily increasing as retailers become more familiar with the operaton of this equipment. Knowledge of operating is absolutely necessary to get the best results from an electric meat cutting machine.

SYSTEMS OF WAGE PAYMENTS

The method of compensation employed in paying meat cutters or clerks has a great influence upon the wage percentages. There are three principle methods of compensation employed such as:

1. Straight Salary.
2. Salary and Commission.
3. Straight Commission.

The Straight Salary

The great majority of meat cutters and clerks are employed on a straight weekly salary basis. This method of payment gives the meat cutter or clerk the advantage of knowing exactly the amount of money he receives at the end of the week. The market owner's only advantage is in the fact that he knows in advance the amount of money he has to pay out for wages.

From a business standpoint, however, the method of paying a straight salary has its principal disadvantages in the fact that, unless a working man is exceptionally ambitious, this method will be found lacking in providing an incentive to do more than is required of him. The method of paying a straight salary, therefore, has a great bearing upon the high cost of meat merchandising.

The Salary and Commission Method

A method of paying which is gaining very much favor with the retail meat industry is that of a certain fixed salary per week for meat cutters, and a certain percentage of commission on sales. The meat cutter is thereby assured of a certain amount of salary per week, and his mind is at rest for he knows that irrespective of results he will get a certain amount of money at the end of the week. The commission which is paid provides an incentive to do more, as it is natural for any man to try to earn as much money as possible.

Such a method of paying leads also to a friendly rivalry and competition among employes, as each one is anxious to increase his sales. For that reason careful, comparative records should be kept. The retail salesman behind the counter is the same kind of human being that the great majority of people are. By setting him a task or a goal to reach, more interest is created in the business.

Friendly Competition

The paying of commission after a certain quota has been reached, instills a certain sporting element in the business which

is lacking in the straight salary method. For instance, the employer of a group of salaried men, may take them out in his back yard, and ask them to carry heavy cobble stones over a neighbor's fence. He finds that they will be satisfied to obey their employer's order and bring the stones into the other lot. The employer, however, who takes these same men and asks them to see how far they can throw these stones over the fence, will find that each man will exert himself and do his utmost in order to do better than the next man. This same principle exists also when applied to the paying of wages on a quota and commission basis.

Commission on Sales or Profits

There are various ways of applying this method of payment. Commissions may be paid either on sales or on profits. It is not considered fair, from a business standpoint to pay individual meat cutters on profits, for the simple reason that profits are beyond the control of the clerks or meat cutters, because they do not determine the selling prices. Furthermore, profit-sharing, in order to be fair to both parties, should also apply to loss sharing, and this has proved a failure time and again. Usually meat cutters, and practically all other employes will be found to be very reluctant when it comes to sharing losses.

Commission On Sales

Since the selling price is in the control of the individual retailer, the fairest method is to pay commissions on sales and not on profits. This principle, however, may not be applicable in a chain store which may have a manager who is responsible for the profits of the store. To compensate a manager of a store who is held responsible on a sales basis entirely might be disastrous, for his ultimate object would be to sell as much as possible irrespective of profits. If managers are paid on sales, it should be made conditional upon earning a certain amount of profit, and then to receive an additional compensation in the form of a bonus after the specified percentage of profit has been reached.

Commission On Sales During Holiday Season

There are, of course, times as during the Thanksgiving and Christmas holiday periods, when sales frequently double and treble on account of the large poultry sales. It is the custom of companies, and organizations who use this system of paying salary and commission, to pay a commission equal to the average commisson earned per week during the year.

The percentage of commissions and salaries to be paid depends entirely upon the wage conditions in a given locality. This principle of applying commissions against sales can be worked out with individual clerks equally as well as with groups of employes. It provides one method of lowering the percentage of sales.

Table Showing Wage Percentages On Salary and Commission Basis

As an example, five different methods of paying fixed salaries and commission have been worked out and are shown in the following tables. It will be noted that considerable variation can be worked out to meet the conditions of wage scales existing in a certain locality. The wage percentages also show a decided decrease when applied on the basis shown in the following tables:

Table No. 50

$25.00 WEEKLY SALARY PLUS 7½% COMMISSION ON WEEKLY SALES OVER $250.00

Weekly Sales	Percentage of Commission	Weekly Salary	Clerk's Commission	Clerk's Weekly Earnings	Wage Percentage
$250.00	none	$25.00	none	$25.00	10.00%
300.00	7½	25.00	$ 3.75	28.75	9.58%
350.00	7½	25.00	7.50	32.50	9.28%
400.00	7½	25.00	11.25	36.25	9.06%
450.00	7½	25.00	15.00	40.00	8.88%
500.00	7½	25.00	18.75	43.75	8.75%
550.00	7½	25.00	22.50	47.50	8.63%
600.00	7½	25.00	26.25	51.25	8.54%

Table No. 51

$30.00 WEEKLY SALARY PLUS 7½% COMMISSION ON WEEKLY SALES OVER $300.00

Weekly Sales	Percentage of Commission	Weekly Salary	Clerk's Commission	Clerk's Weekly Earnings	Wage Percentage
$300.00	none	$30.00	none	$30.00	10.00%
350.00	7½	30.00	$ 3.75	33.75	9.64%
400.00	7½	30.00	7.50	37.50	9.37%
450.00	7½	30.00	11.25	41.25	9.16%
500.00	7½	30.00	15.00	45.00	9.00%
550.00	7½	30.00	18.75	48.75	8.86%
600.00	7½	30.00	22.50	52.50	8.75%

Table No. 52

$35.00 WEEKLY SALARY PLUS 7½% COMMISSION ON WEEKLY SALES OVER $350.00

Weekly Sales	Percentage of Commission	Weekly Salary	Clerk's Commission	Clerk's Weekly Earnings	Wage Percentage
$350.00	none	$35.00	none	$35.00	10.00%
400.00	7½	35.00	$ 3.75	38.75	9.68%
450.00	7½	35.00	7.50	42.50	9.44%
500.00	7½	35.00	11.25	46.25	9.25%
550.00	7½	35.00	15.00	50.00	9.09%
600.00	7½	35.00	18.75	53.75	8.95%

Table No. 53

$25.00 WEEKLY SALARY PLUS 5% COMMISSION ON SALES OVER $250.00 TO $400.00; 7½% COMMISSION UP TO $500.00 AND 10% OVER $500.00

Weekly Sales	Percentage of Commission	Weekly Salary	Clerk's Commission	Clerk's Weekly Earnings	Wage Percentage
$250.00	none	$25.00	none	$25.00	10.00%
300.00	5	25.00	$ 2.50	27.50	9.16%
350.00	5	25.00	5.00	30.00	8.57%
400.00	5	25.00	7.50	32.50	8.12%
450.00	7½	25.00	11.25	36.25	8.05%
500.00	10	25.00	16.25	41.25	8.25%
550.00	10	25.00	20.00	45.00	8.18%

Table No. 54

$35.00 WEEKLY SALARY PLUS 5% COMMISSION ON SALES OVER $300.00 TO $500.00; 7½% COMMISSION UP TO $600.00; 10% OVER $600.00

Weekly Sales	Percentage of Commission	Weekly Salary	Clerk's Commission	Clerk's Weekly Earnings	Wage Percentage
$350.00	none	$35.00	none	$35.00	10.00%
400.00	5	35.00	$ 2.50	37.50	9.37%
450.00	5	35.00	5.00	40.00	8.88%
500.00	5	35.00	7.50	42.50	8.50%
550.00	7½	35.00	15.00	50.00	9.09%
600.00	7½	35.00	18.75	53.75	8.95%
650.00	10	35.00	20.00	55.00	8.46%

The Straight Commission Method

Whenever men are willing to work on a straight commission basis, it has been found that this provides the greatest incentive for more business and at the same time allows meats to be sold at the lowest possible cost. The market owner has the advantage of positively knowing his sales cost and thereby gains control of his principal expense, inasmuch, as the rest of the expenses are more or less fixed and do not vary much. By paying straight commissions, the meat cutter or clerk has the opportunity of exercising salesmanship to his maximum ability, as he realizes that the more meats he sells the more money he will receive.

This system of paying a straight commission on sales is applied by a very successful chain store organization in one-man markets. It proves to be of great advantage where groups of clerks are working on a straight commission basis. The market owner who is able to secure men to work on a straight commission basis knows that he has men who will do their utmost to bring their sales up to a maximum figure. Where more than one clerk is employed in a market, and to prevent any friction as to who shall wait on the trade, customers are handled in rotation as they come in providing, of course, the store is not too large. In other markets a system is used where clerks are assigned to certain counters or parts of the counter. This gives them an opportunity to handle all different kinds of meats. This system is also used in markets which are departmentized.

Table No. 55—WAGE SCALES IN VARIOUS LOCALITIES AS REPORTED BY RETAILERS

Location	Average weekly wage paid to 1st class meat cutter	Average weekly wage paid to regular meat cutter	Average weekly wage paid to clerks	Wages paid to apprentices	Union scale
Brooklyn, N.Y.	$45.00	$40.00	$35.00	$20.00–30.00	no
Bridgeport, Conn.	40.00	30.00	25.00–35.00	18.00–22.00	no
Birmingham, Ala.	50.00	50.00	35.00	20.00	yes
Birmingham, Ala.	45.00	45.00	20.00	15.00	no
Covington, Ky.	40.00	35.00	30.00	18.00–35.00	yes
Chicago, Ill.	45.00	45.00	.....	15.00	no
Cleveland, O.	50.00	40.00	.....	.....	no
Charlotte, N.C.	50.00	35.00–40.00	.....	15.00–25.00	no
Champaign, Ill.	35.00	30.00	27.50	20.00–25.00	yes
Chattanooga, Tenn.	35.00	.....	20.00	15.00	yes
Denver, Colo.	35.00	35.00	25.00	15.00	no
Cambridge, Mass.	35.00	.....	20.00	15.00–25.00	yes
Eagle Grove, Ia.	35.00	28.00	28.00	17.00	yes
Eupona, Kans.	40.00	30.00	25.00	8.00–12.00	no
Falls City, Nebr.	30.00	30.00	20.00	12.00	no
Greenville, Miss.	40.00	25.00	.....	15.00	no
Greensboro, N.C.	40.00	30.00	20.00	15.00	no
Greeley, Colo.	40.00	35.00	35.00	18.00	yes
Hamilton, O.	35.00–40.00	32.00–35.00	22.00–27.00	15.00–20.00	no
Harris, Mo.	40.00	25.00–40.00	25.00–40.00	.....	*
Harris, Mo.	40.00	40.00	40.00	25.00	yes
Harris, Mo.	40.00–50.00	40.00–50.00	40.00	17.25	yes
Johnstown, Pa.	45.00	45.00	38.00	20.00–30.00	no
Kansas City, Mo.	35.00–60.00	35.00–60.00	.....	.....	no
Kansas City, Mo.	40.00	25.00	20.00	.....	no
Lake Geneva, Wisc.	35.00	35.00	35.00	.....	no
La Crosse, Wisc.	30.00	30.00	24.00	20.00	no
Marion, Wisc.	32.50	35.00	.....	15.00	yes
Milwaukee, Wisc.	40.00–45.00	35.00–40.00	20.00–35.00	18.00	no
New York, N.Y.	45.00	40.00	35.00	10.00–20.00	no
New York, N.Y.	50.00–55.00	45.00	35.00	20.00	no
Newport News, Va.	35.00	35.00	.....	20.00–22.00	no
Newport, Ky.	38.00	35.00	35.00	.....	no
New Orleans, La.	35.00	25.00	35.00	20.00–22.00	no
New Orleans, La.	35.00–40.00	25.00–35.00	25.00	15.00–25.00	no
Oshkosh, Wisc.	35.00	35.00	35.00–38.00	15.00–20.00	no
Ogden, Utah.	35.00	.....	.....	18.00	.....
Oklahoma C'y, Okla.	40.00	35.00	25.00	15.00	yes
Perry, Okla.	35.00	30.00	25.00	15.00	no
Princeton, Ind.	35.00	35.00	.....	.....	yes
Portland, Ore.	40.00	38.00	.....	.....	yes
Philadelphia, Pa.	35.00	35.00	35.00	15.00	no
Rochester, N. Y.	42.00	36.00	35.00	25.00	yes
Salt Lake City, Utah	42.00	40.00	40.00	25.00	no
Seattle, Wash.	45.00	40.00	40.00	25.00	no
Salem, Ore.	35.00	35.00	35.00	28.00	yes
Shamokin, Pa.	35.00	30.00	20.00	12.00	yes
Shamokin, Pa.	35.00	30.00	30.00	25.00	yes
Spokane, Wash.	40.00	40.00	40.00	.....	no
Toledo, Ohio.	38.00	35.00	30.00	15.00–25.00	no
Tacoma, Wash.	40.00	35.00	25.00	15.00	no
Tulsa, Okla.	45.00	40.00	37.50–25.00	25.00	no
Waterbury, Conn.	35.00	30.00	16.00–18.00	12.00–18.00	no
Wausau, Wisc.	36.00	32.00	25.00	18.00	no

*Based on qualifications.

The percentage of straight commission to be paid depends somewhat upon prices secured and the profits of the store. One very successful chain store company allows its men a total percentage of 8½% on sales, for wages. The result has been that one-man markets have done a business of as high as $1,000 per week with only one extra helper on a Saturday. In this case, the compensation paid to the meat cutter is $80.00, after deducting $5.00 for the helper on Saturday. This gives the meat cutter a net earning of $80.00 per week and at the same time gives the owner an unusually low operating expense.

Working Conditions

In Table No. 53 are given the results of an investigation made of a great many markets of:

1. The daily working hours.
2. Saturday working hours.
3. Percentage of weekly business done on a Saturday.
4. Time given off during the week.

The working conditions are governed entirely by custom in the various localities. Climatic conditions are also an influential factor in working hours. It will be noted, for instance, that stores are opened earlier in a warmer climate such as in the south, for instance, than in other parts of the United States. In New Orleans, Louisiana, where a great deal of meat is bought at the public market, meat cutters report at 2 or 3 o'clock in the morning on Saturdays, which is practically unheard of at the present time in other localities in the United States.

The table was compiled from several hundred questionnaires sent to retailers throughout the United States, as to the working conditions in various localities. In each case, the most typical working conditions have been given as reported by the retailers.

It will be noted that the Saturday closing hours do not run as late into the night as they used to in former years. Quite a few cities close their markets at 6 or 7 P. M. This tendency to close earlier on a Saturday is gradually influencing other localities in the United States.

Closing hours in the retail meat industry seem to be governed primarily by local conditions. In small towns and rural communities, meat markets keep their doors open sometimes to 8, 9 and 10 o'clock in the evening and some as late as midnight.

Table No. 56—WORKING CONDITIONS IN DIFFERENT LOCALITIES

Location	Daily working hours		Saturday working hours		Percent of weekly business done on Saturday	Time given off during the week
	A.M.	P.M.	A.M.	P.M.		
Brooklyn, N.Y.	7:30	6:30	7:00	10:00	47%	none
Bridgeport, Conn.	8:00	6:00	8:00	7:00	.....	none
Birmingham, Ala.	6:00	7:00	4:30	12:00	40%	½ day
Birmingham, Ala.	5:30	6:30	5:00	11:00	40%	meal time
Covington, Ky.	6:30	6:00	5:30	11:00	50%	none
Chicago, Ill.	8:00	6:00	8:00	9:00	48%	none
Cleveland, O.	6:00	4:00	6:00	4:00	.....	none
Charlotte, N.C.	6:00	7:00	6:00	10:30	25%	none
Champaign, Ill.	7:00	6:00	7:00	9:00	20%	none
Chattanooga, Tenn.	7:00	7:00	7:00	9:00	33⅓%	yes
Cambridge, Mass.	7:30	6:00	7:30	10:00	33⅓%	none
Denver, Colo	7:00	6:00	6:30	9:00	30%	none
Eagle Grove, Ia.	7:00	6:30	7:00	11:00	40%	1 wk. in yr.
Eupona, Kans.	6:00	7:00	5:30	11:30	33⅓%	none
Falls City, Nebr.	7:00	6:00	7:00	10:30	35%	.....
Greenville, Miss.	6:00	7:00	6:00	10:00	30%	1 after noon
Greensboro, N.C.	6:30	7:00	6:30	11:30	40%	none
Greeley, Colo	7:00	6:00	7:00	11:00	40%	none
Hamilton, O.	6:30	6:00	6:00	9:00	30%	none
Harris, Mo	8:00	7:00	8:00	11:00	.....	1 day
Harris, Mo	7:00	6:00	7:00	9:00	40%	1 wk. in yr.
Harris, Mo	7:00	6:00	7:00	9:00	35%	none
Johnstown, Pa.	7:00	5:30	6:00	9:00	30%	paid vacation
Kansas City, Mo.	7:00	7:00	6:00	10:30	25%	none
Kansas City, Mo.	7:00	6:00	7:00	10:00	75%	none
Kansas City, Mo.	7:00	6:00	6:30	9:00	20%	none
Lake Geneva, Wisc.	8:00	7:00	8:00	10:00	20%	none
La Crosse, Wisc.	7:00	6:00	7:00	8:00	50%	none
Marion, Wisc	7:00	6:00	7:00	9:00	33⅓%	none
Milwaukee, Wisc.	7:00	6:00	7:00	9:00	33%	none
New York City, N.Y.	7:00	6:30	6:00	7:00	25%	none
Newport, Ky.	7:00	6:00	7:00	10:00	35%	none
Newport News, Va.	6:00	6:00	6:00	7:00	25%	none
New York City, N.Y.	7:30	6:00	7:00	10:00	33⅓%	none
New Orleans, La.	4:00	3:00	4:00	7:00	50%	none
New Orleans, La.	4:00	1:00	2:00	1:00	50%	none
Oshkosh, Wisc.	7:00	6:00	7:00	9:00	50%	none
Ogden, Utah.	7:30	6:00	7:30	7:00	33⅓%	none
Oklahoma City, Okla.	6:30	7:00	6:00	11:00	40%	none
Perry, Okla.	6:00	7:00	6:00	9:00	25%	none
Princeton, Ind.	7:00	5:30	7:00	9:00	35%	1 day
Portland, Ore.	8:00	6:00	8:00	6:00	24%	none
Philadelphia, Pa.	7:30	6:00	7:00	10:00	40%	1 day
Rochester, N.Y.	9 hours		10½ hours		55%	yes
Salt Lake City, Utah.	8:00	6:15	8:00	7:00	35%	.....
Seattle, Wash.	8:00	6:00	8:00	6:00	40%	none
Salem, Ore.	8:00	6:00	8:00	6:00	40%	½ day
Shamokin, Pa.	8:00	6:00	8:00	7:00	25%	none
Shamokin, Pa.	7:00	5:30	6:00	10:30	66⅔%	none

Table No. 56—WORKING CONDITIONS IN DIFFERENT LOCALITIES—Continued

Location	Daily working hours		Saturday working hours		Percent of weekly business done on Saturday	Time given off during the week
	A.M.	P.M.	A.M.	P.M.		
Spokane, Wash.	8:00	6:00	8:00	6:30	50%	½ day
Toledo, O.	7:00	6:00	7:00	9:00	40%	none
Tacoma, Wash.	8:00	6:00	7:00	6:00	25%	none
Tulsa, Okla.	7:00	6:00	7:00	10:00	50%	none
Waterbury, Conn.	7:00	6:30	7:00	10:00	40%	yes
Wausau, Wisc.	7:00	6:30	7:00	7:30	20%	none
Average					34%	

It may be said that such conditions are governed entirely by conditions which the retailers force upon themselves. If in a small town there are three retailers, and one keeps his shop open, the others will do likewise.

In localities where retailers are organized, it has been found that better conditions exist, brought about primarily by the close co-operation between the retailers themselves. There are several cities in the United States where meat markets close at 6 o'clock on Saturday evening. Such ideal working conditions are the result of such co-operation between meat retailers.

Sunday Closing Hours

In the majority of the larger cities, municipal ordinances provide for the closing of meat markets on Sundays. There are, however, many cities where meat markets remain open until 11 and 12 o'clock on Saturday evenings and then open again on Sunday morning. Such conditions are directly traceable to the lack of co-operation on the part of the retailers.

Where laws have been passed for Sunday closing of markets, some retailers have been unable to withstand the temptation of securing the small amount of Sunday business by violating the law. Where groceries and delicatessens are handled in combination with meats, such type of store finds that it is very frequently able to sell meats by keeping the store open for the

purpose of selling delicatessens. Such methods and practices are considered unfair competition.

There are still a great many cities and some of them of large size, such as for instance, New Orleans, Louisiana, or Kalamazoo, Michigan, which have no Sunday closing laws, and where meat markets do business on a Sunday morning.